App. F. IX-4

1926.

File No. 26-2

Previous References

Serial Nos. 13, 29, 32, 34, 3 46, 55, 56, 76, 9 99-127.

Later References

V. p. 30-32 (1+2)

G.J. 328-34 (1-2)

General and Revenue Secretariat.

Serial Nos.

Part B for Jan 27

SUBJECT

Draft rules regarding the Budgets etc framed under the Village Panchayet Regulation

127 To, The Compiler, Mysore Gazette
No. L 4846/d 6.1.27
Notifies certain Rules in the matter referred to above.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Rules regarding the Budget, Accounts, Audit, Administration Reports, Income & Expenditure, framed under the Village Panchayats Act for Coimbatore. These drafts rules may be sent to the Committee & the D.C's for opinion before publication.

(H. Lees)
1st Member.

10/8

8/8
11.8
8
11.8

These Rules are much too complex for Village Panchayats.

Please see if you can frame a few simple rules avoid defalcation. one — a Panchayat Eg should have the power & have only one Receipt & no Expose for some years for collecting for a well, Chattram Rules that will not be Cancelled or are upon them Others all

rules are for pre in three or hundred nor less or punish, great fee

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Refer to Major Minor Etc & simply devise a Model from Accounts & Registers & fill this — we have already made it as simple as possible by omitting the

1781
~~1781~~
11/8

Rules may be circulated as proposed
10/8/20

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Forms to accompany the
rules are sent for approval
If approved, the rules will be
published for criticism and
by users also consulted, after
which copies are received.
This will expedite the issue
of the rules in a final form

DS
29/8/26.

L L Lees)
28/8

28/8
28/8
25/8
28/8
28/8

2428
28/8

30/8
30/8

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Please see the
Gazette
Time
Dee

The rules have been published in the Gazette of the 16th June in English. The Kannada translation has not yet appeared. It is therefore necessary to extend the period up to which objections will be considered to 15th October 1926 at least.

A draft notification is sent for approval.

DS
17/9/26

18 Sept 1926

31/8/26

Approved
Dee
20/9

21/9

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

G.R.S. III—3

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

A draft D:O to the Dy
mrs and another to the
compiler Mysore for the
rule sent for approval

D 21/9/26

Span copies of draft rules
have been received from the
Press. Draft covering
~~book~~ copies to each of the
Dy Comrs and Supdt
Trichy to explain the Rule
of the remarks if any
is Rlvd. for orders.

N.B.—Should routine notes be written on small slips, the notes must be copied on slips pasted on this form.

Issued 20/9/26

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

6564
2-11-12

Appd.

These forms, as I noted previously, may smoothen the Panchayets under their weight; but there seems no help; & an attempt ought be made. Even Municipalities are failing to keep accounts or collect arrears.

A sufficient number of forms in Bihar has to be got printed in the Govt Press & supplied in time, with Chief Secy's approval, if necessary. After a time the forms etc have to be printed by Panchayets, but in the beginning Govt help is necessary.

Ale
24/11/12.

Until an the forms & etc printed this may be carried on.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

One non-official opn has been received and the opinions of the Dy Comrs have all been received.

A typed statement showing the opinions and the remarks of the office as submitted for approval with a draft notifications approving of the rules as drawn

DS
4/11/12

Since the rules relate to accounts & the financial matters of the Village Panchayets, they may be considered as the Secretariat Department

28/12
(Mr Meikle)

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

These may issue with Mr. Lee's approval.

Lee

3/1/27

The Kannada forms should be ready in 3 or 4 days, & should be sent to Press with Mr Lee's approval, & someone should see that the are issued direct from the Printers Press not later than the 25th

Lee

S.L.
3/1

Mr Lee)

Vide note attached

h
4.1.27

28/1/27

FINANCIAL SECRETARY
2278

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Serial No.

The Commissioner Chief Customs Excise Salt Revenue Madras has forwarded copies of the proposal to the Madras Customs Tariff for the Madras Presidency. A Demi-official letter from the Collector of Madras in his D.O. No. 3/1/27 dated 5/1/27

For orders issued see Govt. [illegible] No. 975 94 dated 17-1-27 addressed to the Superintendent of Stamps from the General Branch. The present file may be recorded.

24/1/27

RECEIVED 26 JAN 1927

F.11 36220 L

Routine Notes.

[To be used only for notes, requisitions, etc, not intended for permanent record.]

Mr S

It is represented that the forms that have been printed at a cost of 26,000 Rs are too elaborate, so that VPs will find it impossible to write them up. Have they been by the Secy or any Accountant Genl? Please bring known before meeting

Ld
2/2

The matter was explained to the Member. There are only four or five forms that have to be used by Ramnagers and they can not be made simpler. The forms were prescribed after consulting the financial secy and the Comptroller. Send for perusal

Asst Secy 3/2/27

Secy

Ld 3/2

Please put the Comptroller's papers

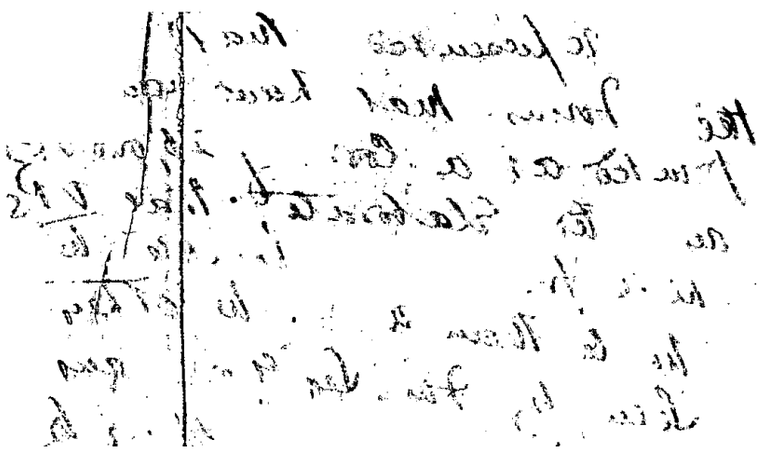
NS 3/2

N.B.—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]



N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

File No. of 192

Serial No.

in the Day Book involve duplication of work and some confusion, which might well be avoided. It is suggested that all such payments may be recorded straight away in the Day Book itself and How the imprest may be recouped is provided for in the amended rule 17. The register in form 8 may be omitted.

Rule 23. - - In the case of very petty works not exceeding say Rs. 10/- 20, it seems unnecessar to have estimates prepared.

Rule 37. - - The classification of the transactions of the Panchayet under the several heads of account will be made in the Taluk Office. The Panchayet will have to be supplied with the account figures of the closed year in preparing the Budget under Rule 37 and form 12. Provision is made for this arrangement in the draft proposed.

4.1.27.

18 Member) The above suggestion 5/1/27
Englee appd & Kannada
Rules & forms issued above.
For Rule 23, 20 Rs Englee
fixed ie No estimate for
below 20 Rs.

5/1/27

May be done

5/1/27

6.

NOTE—Contn. Sheet

No. 4346 / 63 26-26-12

Notification. Dt 6th Jan 27

In supersession of the ~~rules~~ in force on the subject and ~~xxxxx~~ in exercise of the powers vested in them by and under Secn. 65 of the Mysore Village Panchayet Regulation, 1926 and all other powers in this behalf, the following rules ~~xxxx~~ are made by the Government:-

~~Draft Rules.~~

~~Rules under Sections 12, 65 (1) and (2) (x) (xi) and (xx).~~

Finance and Accounts.

1. All cash transactions to which the Panchayet is a party, must, without any reservation, be brought to account.

2. All collections shall be in the custody of the Chairman of the Panchayet who shall ~~pay~~ credit them into the Panchayet Fund at least once ~~a week~~ unless the collections in his custody amount to Rs. 100 and more ~~in which case~~ they should be remitted forthwith.

3. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society ~~or other place~~ where the Panchayet Fund is lodged on orders signed by the Chairman. ~~(Form No. 1).~~

4. The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet ~~shall~~ admit, pay on all such orders.

5. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book ~~(Form No. 2)~~ at the time of each transaction and all entries in the pass book shall be initialed by the authority in charge of the Bank, Society ~~or other place~~ where the Panchayet fund is lodged.

6. The Chairman shall keep a day book (Form No. 3) in which shall be entered day by day all sums received for credit to the Panchayet Fund and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the day book.

7. For all sums received a receipt (Form No. 4) shall be given.

8. For all sums paid a voucher (Form No. 4) shall invariably be taken from the payee.

9. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the day book.

10. The day book shall be added up and balanced at the end of each month and shall be signed by the Chairman.

11. The Chairman shall certify every month the balance in the day book to be correct and specify the custody in which the balance is held and shall forward a copy of the day book for each month to the Amildar so as to reach him on or before the 5th of the next month.

12. At every monthly meeting of the Panchayet the day book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.

13. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure, and balance approved and passed by the Panchayet, and of the demand, collection and balance together with the special measures adopted for collection of arrears, if any.

14. The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account. (Forms Nos. ~~6 and 6A~~ 7)

Permanent Advance.

15. For the purpose of meeting petty payments, such sum not exceeding Rs. 50 as may be determined by the Amildar shall be drawn once for all from the Panchayet Fund to be held as permanent advance by the Chairman.

16. The amount so drawn should be debited in the account and an acknowledgment in the following form shall be obtained from the Chairman by the Amildar and filed in his office, a similar acknowledgment being obtained whenever there is a change in the personnel of the Chairman:—

"I hold a permanent advance of Rs.....
(in words)..... which sum is due from me to the Panchayet Fund and I am personally responsible for the amount."

Date. Signature.

17. Petty payments out of permanent advance will be recouped as often as required.

18. No expenditure out of permanent advance shall remain unrecouped on the last day of the month.

19. A separate account of the permanent advance shall be kept and the expenditure recorded out of it as incurred from day to day shall be entered in the day book when recoupment is made against the date of such recoupment.

Deposits.

19 ~~20~~. A register of all deposits (Form No. ~~7~~) paid to the credit of the Panchayet shall be maintained by the Chairman.

20 ~~21~~. The deposit balance shall not be drawn upon to meet charges debitable to the general funds of the Panchayet.

21 ~~22~~. Deposits, if any, given as securities by the Panchayet employees shall not be refunded till after the expiry of six months from the date on which the depositor ceases to be in service under the Panchayet.

ublic Work.

22 ~~23~~. An estimate (Form No. ~~8~~) shall be prepared which should be sanctioned by competent authority before any new work or repair is undertaken, and no works shall be commenced in the absence of a sanctioned estimate therefor.

23 ~~24~~. To facilitate the preparation of estimates, a schedule of approved rates for each kind of work commonly executed by Panchayets shall be prepared and kept up to date by the Deputy Commissioner in consultation with the Executive Engineer. A copy of the schedule shall be furnished by the Deputy Commissioner to every Amildar and Chairman.

24 ~~25~~. Works once commenced shall have preference over those not commenced, and shall be proceeded with until completion from year to year without fresh sanction.

25 ~~26~~. Works should, as far as possible, be carried out by contract.

26 ~~27~~. For every work given on contract and costing over Rs. 20, a deed of agreement on stamped paper shall be taken.

27 ~~28~~. All estimates and allotments shall be entered in a register of works (Form No. ~~9~~) and the expenditure incurred recorded therein.

28 ~~29~~. Works which do not require special skill and which are not estimated to cost more than Rs. 100 may, with the approval of the Panchayet, be done by daily labour and in such cases payments may be made daily by the Chairman or Secretary on a nominal monthly roll which should be written up by him.

29 ~~30~~. Works done shall be paid for from the permanent advance as often as it is necessary.

Powers of sanction

30 ~~31~~. Panchayets are competent to sanction all expenditure within budget limits except in the following cases:—

(1) Estimates for original Public Works exceeding Rs. 100.

(2) Creation of any appointment on pay exceeding Rs. 10 a month.

31 ~~32~~. In all cases of expenditure beyond the limits of sanction of the Panchayets, the Amildar shall be competent to sanction the charge ~~provided that the approval~~

~~(1) of the Deputy Commissioner shall be obtained in the~~ case of estimates for original Public Works costing more than Rs. 500 ~~or repair~~

~~(2) of the Sanitary authority for the District shall be obtained in the case of all sanitary works~~.

Audit.

32 ~~33~~. The Comptroller shall, from time to time, issue such instructions as may be necessary for the proper auditing of the accounts of the Panchayets.

33 ~~34~~. The Inspector of Panchayets shall inspect and audit in detail at least once a year the receipts and expenditure of every Panchayet in the Taluk or Taluks under his charge and take prompt steps in consultation with the Chairman, to rectify all irregularities and errors. Special Auditors ~~may also be~~ appointed

34 ~~35~~. The Chairman of the Panchayet shall for the purposes of such inspection and audit cause to be produced all such registers, and other documents, and furnish all such information, as the Inspector may require.

35 ~~36~~. The Inspector shall act according to the instructions issued by the Comptroller from time to time for auditing the accounts.

~~*Under Sections 41 and 65 (2) (b).*~~

Budgets.

36 ~~37~~. The Panchayet shall prepare the annual Budget estimates of its receipts and expenditure for the ensuing year (Form No. ~~I~~) and ~~forward~~ the same to the Amildar with explanation for all important variations in figures

37 ~~38~~. It is not necessary that the Panchayet should provide for expenditure in the Budget for every year. Funds should not generally be frittered away on establishments and minor works.

38 ~~39~~. The funds available should, as far as possible, as a general rule, be accumulated for carrying out permanent improvements to the village.

39 ~~40~~. When funds permit, provision may be made for lighting the village and for miscellaneous improvements and the estimates of expenditure may include as many optional items as are approved by the Panchayet, provided that the estimated closing balance does not fall short of one-sixth of the estimated normal income of the year.

40 ~~41~~. Incomplete Works which are not abandoned by the panchayet, shall have preference over new works.

41 ~~42~~. The estimates for receipts and for varying charges, should be based on the average of the past three years. The average, however, is only to be regarded as a guide and any increase or decrease should be clearly explained.

42 ~~43~~. All expenditure during the course of the year must be regulated in accordance with the allotments in the sanctioned budgets.

43 ~~44~~. The Amildar may sanction allotments from balances for expenditure, when absolutely necessary, provided that the re-estimated closing balance does not fall below one-sixth of the estimated normal income of the year.

~~*Under Sections 46 and 65 (2) (j).*~~

Administration Report.

44 ~~45~~. A brief report on the working of the Panchayets in the Taluk in the preceding year shall be drawn up by the Amildar and submitted to the Deputy Commissioner on or before the 15th August every year.

45 ~~46~~. The report should be as brief as possible and it should contain information on the following points and a statement of noteworthy facts in the history of the year's administration with explanation of large variations in statistics as compared with the previous year :—

(1) Constitution.
(2) Meetings.
(3) Elections.

(4) Financial results
(5) Income with explanation for variations.
(6) Taxation, fresh imposts and variations in the rates of taxes, cesses or fees.
(7) Demand, collection, remission and arrears with explanation for bad collection, if ~~collection work is unsatisfactory~~
(8) Expenditure with explanation for variation.
(9) Closing balances.
(10) Progress in Sanitary arrangements and drainage.
(11) Progress in the execution of public works—description of and expenditure on original works of importance.
(12) Works done by the State Public Works Department
(13) Lapses under Public Works.
(14) State of water supply and action taken to improve the same.
(15) Contributions from private persons and grants from Government and District Board and their utilisation.
(16) Cattle pounds.
(17) Important schemes under consideration, of the Panchayets.
(18) Names of gentlemen who evinced conspicuous practical interest in the administration of the Panchayet.

46 ~~48~~. The report shall be accompanied by the following statements:—

I. Statement (Form No. ~~11~~) showing the constitution of the Panchayets. ~~12~~ 11
II. Statement (Form No. ~~13~~) showing the details of income of the Panchayets. ~~14~~ 1
III. Statement (Form No. ~~15~~) showing the details of expenditure of the Panchayets. ~~15~~ 12
IV. Statement (Form No. ~~15~~) showing the details of balances and investments and custody of Panchayet Fund. ~~16~~ 13
V. Statement (Form No. 14) showing the demand, collection and balance.
VI. Statement (Form No. ~~16~~) showing the results of prosecutions for offences under the Village Panchayet Regulation and rules thereunder. ~~17~~ 15

47. ~~48~~. The review of the Deputy Commissioner on the working of the Panchayets in the District should be submitted to Government on or before the 30th September every year together with the consolidated statements for all the Panchayets in the District in the forms prescribed in rules Nos. ~~46~~ and ~~47~~ above.

~~45~~ 46.

By Order,

Secretary to Govt.,
Local & Legislative Depts.

To

The Compiler, Mysore Gazette, for publication and supply of 100 copies in English and ~~200 copies in Kannada~~ to the Sectt.

Copy forwarded with compliments to the Comptroller to Govt. for favour of issuing instructions in regard to the audit of the Panchayet Accounts as required by rule 32 and submission of 50 copies of the same for record in the Sectt.

By Order,

~~Secy.~~ to Govt. L. & L. Depts.

FORM I.

SEE RULE 8

Order for withdrawal of amounts from the fund of the.....
.....Village Panchayet,..... .. ..Hobli,.....
..... Taluk.

No.....

To

.....
.....

Please pay ~~the bearer~~ Rupees.....
Rupees.....
and debit the amount to the fund of the Village Panchayet.

Chairman of the.....
Village Panchayet.

Date.....
Place.....

No.....

To

.....
.....

Please pay the ~~bearer~~ Rupees.....
Rupees.....
and debit the amount to the fund of the Village Panchayet.

Chairman of the.....
Village Panchayet.

Date.....
Place.....

3

S.B Withdrawal Form in the case the amounts lodged in the Govt S.B and the cheque form of the Institution concerned in the case of ~~Deposits~~ Amounts deposited elsewhere.

FORM 2.

(SEE RULE 5).

Pass Book of the..... ..Village Panchayet,.....
.....Hobli,..... .....Taluk.

Date	Amount lodged or withdrawn (to be entered in words,)	Amount lodged	Amount withdrawn	Balance at credit	Initials of the Banker
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	

FORM 1.

(SEE RULE 6).

Day Book of the..... ..Village Panchayet,.....
.....Hobli,..... .....Taluk.

Receipts					Expenditure				
Date	Receipt number	Particulars	Amount received	Daily total	Date	Voucher number	Particulars	Amount paid	Daily total
1	2	3	4	5	1	2	3	4	5
			Rs. a. p.	Rs. a. p.				Rs a. p.	Rs a. p.

FORM 2.

(SEE RULE 7).

Acknowledgment for receipt of money.

Receipt No.....

Office of the Village Panchayet

of.....

Date.....

Received from .....

rupees..... .....on account of..

.....

Charman or Secretary.

Acknowledgment for receipt of money.

Receipt No.....

Office of the Village Panchayet

of.....

Date.....

Received from.....

rupees.....on account of...

.....

Chairman or Secretary.

FORM 3.

(SEE RULE 8).

Payee's Receipt.

No.....

Received this day.....of..... .....19—19
from the Chairman of the.....Village Panchayet,
....Hobli,... .....Taluk, the sum of rupees
.....on account of.....

Receipt stamp for sum above Rs. 20.

Payee's signature.

FORM 6. 4

(SEE RULE 14)

Classified Register of receipts of the..... ..Village Panchayet,..... .....Hobli,.....Taluk.

Month	Heads of receipts													
	House tax	Tax on shops and places of trade or business	Cart tax	Tax on vacant sites and hitals	Other taxes, cesses or rates	License fees	Other fees	Cattle pounds	Fines	Grants and contributions	Other items	Deposi	Advances	Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM 6 (See Rule 19.)

(See Rule 26.)

Register of deposits received by the.....Village Panchayet,.....Hobli,.....Taluk.

Serial No.	Date of receipt	From whom received	Nature of deposit	Amount of deposit	Number of receipts issued	Date	Details of repayment		Initials of Secretary or Chairman
							Amount repaid	Balance at credit	
1	2	3	4	5	6	7	8	9	10
				Rs. a. p.			Rs. a. p.	Rs. a. p.	

FORM 7 (See Rule 22)

Estimate for public works.

Detail of work	No.	Measurement			Contents	Total quantity of each description of work	Rate	Cost	Remarks
		Length	Breadth or thickness	Hight or depth					
							Rs. a. p.	Rs. a. p.	

Sanctioned for rupees.....

Date.....

Designation and Signature

Date.....

Station.....

Signature of Chairman.

FORM ~~9.~~ 8

(SEE RULE ~~99~~) 27

Register of works executed by the.....Village Panchayet,..... .....Hobli,.....Taluk.

Serial No.	Nature and description of work	Date of commencement of work	Amount of estimate	Outlay to the end of previous year	Current year's allotment	Payments during the year													Date of completion of work
						July	August	September	October	November	December	January	February	March	April	May	June	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

FORM ~~10~~ 7

(SEE RULE ~~9~~ 36)

Budget estimates of the.....Village Panchayet, Hobli,.....Taluk.

A. Details of estimates of income.

Items of Receipts		For current year			For the year of budget			Explanation for variation
		Opening balance of arrears	New demand	Amount expected to be collected	Opening balance of arrears	New demand	Amount estimated to be collected	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. House-tax ..								
2. Tax on shops and places of trade or business.								
3. Cart tax ..								
4. Tax on vacant sites and hittals.								
5. Other taxes, cesses or rates								
6. License fees ..								
7. Other fees ..								
8. Cattle pounds ..								
9. Fines ..								
10. Grants and contributions ..								
11. Other items ..								
12. Deposits ..								
13. Advances .								
Total Receipts .								
Opening Balance .								

Accounts of last completed year.

B. Details of estimates of expenditure.

Items of Expenditure		Estimates for the current year	Estimates for the year of budget	Explanation for variation
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Office charges ..				
2. Collection charges ..				
3. Conservancy and sanitation				
4. Water-supply and maintenance.				
5. Public works				
6. Medical relief				
7. Lighting charges ..				
8. Cattle pounds ..				
9. Other items ..				
10. Deposits ..				
11. Advances ..				
Total Expenditure ..				
Closing Balance ..				
Grand Total ..				

Accounts of last completed year.

9

FORM ~~16~~ 12 (*contd*).

C. Statement showing the details of establishment and other recurring charges.

Item	Number	Rate per mensem	Total per mensem	Total per year
1	2	3	4	5
		Rs.	Rs.	Rs.
Total ..				

D. Statement showing the details of expenditure on Public Works.

Name of work	Amount of estimate	Total estimated outlay up to the end of current year	Grant expected from			Estimated outlay during the year of budget	Remarks
			Government	District Board	Other sources (to be specified)		
	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

FORM ~~H~~: 10

(SEE RULE ~~47~~ 41)

Statement showing the constitution of the Village Panchayets in the.....Taluk for the year 19 -19 .

obli	Serial No.	Names of Panchayets	Date of constitution	Number of villages under the jurisdiction of the Panchayet	Sanctioned strength of members			Number of members on the last day of the year			Number of meetings held				Average attendance at each meeting	Whether there is an elected Chairman for the Panchayet	Whether there is a Secretary for the Panchayet
					Elected	Nominated	Total	Elected	Nominated	Total	Ordinary	Adjourned	Special	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Total for the Taluk ..

FORM ~~12.~~ 11

(SEE RULE ~~47~~) 46

Statement showing the details of income of the Panchayet in the.....Taluk for the year 19 -19 .

Hobli	Serial No.	Names of Panchayets	House tax	Tax on shops and places of trade or business	Cart tax	Tax on vacant sites and hittals	Other taxes, cesses or rates	License fees	Other fees	Cattle pounds	Fines	Grants and contributions	Other items	Deposits	Advances	Total income	Opening balance	Grand total	Income for the previous year	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Total for the Taluk ..																		

FORM ~~18.~~ 45 12

(SEE RULE ~~47~~ 46)

Statement showing details of expenditure of the Village Panchayets in the.....Taluk for the year 19 -19 .

Etc	Serial No.	Names of Panchayets	Office charges	Collection charges	Conservancy and sanitation	Water-supply and maintenance charges	Public works	Medical relief	Lighting charges	Cattle pound	Other items	Deposits	Advances	Total expenditure	Closing balance	Grand total	Expenditure for the previous year	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Total for the Taluk																

FORM ~~15~~ 15

(SEE RULE ~~47~~ 46)

Statement showing the results of prosecutions under the Village Panchayet Regulation and the rules thereunder in the.....Taluk during the year 19 -19

Hobli	Serial No.	Names of Panchyets	Section or rule under which offence committed	Nature of offence	Number of persons pending trial at the beginning of the year	Number of persons newly prosecuted during the year	Total number	Number of persons acquitted or discharged	Number of persons with whom offences were compounded	Number of persons against whom cases were withdrawn	Fines imposed	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

Total for the Taluk

Panchayet Account Rules.

Sl. No.	Rule No.	Opinion or suggestion.	Secretariat Notes.	Member's Orders.
1	31	Linge Gowda and Vane Shamanna, Krishnarajpet Taluk. Limit of power of Panchayet to create a new appointment without the approval of the Amildar may be increased from Rs.7 to Rs.10 as they generally come from outside and leave their -- places abruptly. Deputy Commissioner, Tumkur District. Deputy Commissioner, Hassan District.	The limit may be raised to Rs.10 a month.	Yes
2	2	I do not think it desirable to leave large amounts in the hands of a single individual for a week. If the Bank or Society, in which Panchayet funds are lodged, may not be -- generally located far away from the Head Quarters of the Panchayets concerned, the draft rule may be modified so as to require daily or in -- unavoidable cases bi-weekly remittances of collections being sent to the Bank or Society in which funds are generally deposited. Such a procedure may minimise opportunities for malpractices.	No remarks. ~~The rule may be left unaltered~~. We have to trust the Panchayetdars and there is power to surcharge the Chairman or Secretary in Section 60. The Deputy Commrs. of Shimoga, Mysore and Bangalore are for remittance once a month. Vide Sls.10, 15 & 23. The Deputy Commr. of Kolar is in favour of extending the period to one month except in cases where the Bank, Society etc. is within 3 miles of the head-quarters of the Panchayet. Vide Sl.11. No distinction between different -- Panchayets is necessary. The limit of time may be raised to one month in all cases, as remittance is compulsory when the amount on hand is Rs.100 or more.	Yes make clear

Sl. No.	Rule No.	Opinion or suggestion.	Notes.	Member's orders
3	29	The system of execution of works on amani is open to comment and criticism. However, the maximum limit of the cost of the public works that can be so executed may be reduced from Rs.100/- to Rs.50/- with a clear provision that works should be executed on amani only in very emergent cases where there is no Contractor or any body coming up to take up the work or where it is profitable to the Panchayet concerned.	The rule may remain as it is. The intention is that the villagers themselves should have the opportunity of doing petty works and getting the benefit. The Contractor need not get the benefit. We must trust the Panchayetdars. Secn. 60 sufficiently safeguards the interest of the villagers. The reduction of the limit of ~~power~~ is not desirable and involves needless expense and inconvenience. After all it is the Panchayet that can judge best in these matters.	
4	32	The power of sanction of public works conferred on the Amildar may be restricted to Rs.250/- instead of Rs.500/- The correspondence involving higher amounts may be made to pass through the Sub-Division Asst. Commr. who will always furnish his opinion as regards the necessity for the proposed work.	Vide Sl 4 also for the opinion of the Dy. Comm. Bangalore. No change is necessary. The reduction of the maximum limit of power of sanction of the Amildar involves needless correspondence. The Asst. Commr. himself may exercise the powers of the Deputy Commr The usual departmental rules re. the channel of communication in revenue matters applies to this case also and no separate provision for such matters is necessary in these rules.	
5	37	As in the case of other departmental budget estimates, a provision may be made in the rules fixing some date in the month of April every year for submission of the Budget Estimates of the Panchayets to the Amildar.	The budget may be submitted on or before the ~~31st March~~ every year. Necessary addition has been made in the rules. Vide Sl 9 also	

Sl. No.	Rule No.	Opinion or suggestion.	N o t e.	Member's orders.
		Deputy Commissioner, Chitaldurg District.		
6	2	Whenever the collections in the custody of Chairman of the Panchayet amount to Rs.50/- and more, they should be remitted forthwith to the Treasury.	may remain unaltered. Panchayets will conduct their cash transactions with co-operative Societies, Banks, etc. also and not with Treasuries only.	
7	31	The money limit upto which Panchayets can sanction estimates for public works may be fixed at Rs.50/- in the case of original works and Rs.100/- in the repair works while the same in the case of original works and repair works to be sanctioned by the Amildar may be fixed at Rs.100/- and Rs.250/- respectively.	The Kolar Deputy Commr. recommends that the powers may be increased. Vide notes against Sls 12, 41 and 28 also. The proposal involves needless correspondence. We must trust the Panchayets. In view of conflict of opinion the present limits may remain unaltered.	
8	32	The approval of the Deputy Commr. should be obtained for the creation of any appointment on a pay exceeding Rs. 10/- a month.	The provision in rule 38 that funds should not be generally frittered away on establishments is quite enough. The Amildar may be trusted to use his discretion well. Prescribing a maximum limit to the power of the Amildar will involve not only needless correspondence but also gives the impression to the Panchayet that they may appeal to the Asst. Commr. against the orders of the Amildar when the pay of the appointment is below the maximum prescribed and tend to diminish the sense of responsibility of the Amildar for proper supervision and control.	

Sl.No.	Rule No.	Opionion or suggestion.	Note.	Member's Orders.
9	37	Deputy Commissioner, Kadur District. It is desirable to fix the date for the submission of the Annual Budget estimates to the Amildar. Therefore, after - the words "in figures" in the last line - the words "before the 31st March of every year" may be added.	Rule has been altered Vide Sl. 5 also.	
10	2	Deputy Commr., Shimoga District. The words "at least once a week" might be changed to "at least once a -- month". The Panchayet Fund to begin with should invariably be lodged inthe Govt. Treasury. It is too much to expect the Chairman to remit the collections once a week. There will not be in all cases the necessary establishment. Besides the distance from the village to the Taluk treasury and the time taken in going to and coming from the taluk office have to be taken into consideration. The patels make the remittances only once a month. Further there is the safeguard that all sums of Rs.100 and above have to be remitted forthwith. I am therefore of -- opinion that the change proposed might be adopted. I have no other remarks to make.	~~The proposed alteratic may be made. The rule has been revised~~. Vide remarks of the Deputy Commrs. of Kolar, Hassan and Mysore against Sls.11, 2nd and 15.	
11	2	Deputy Commissioner, Kolar Dist. Insisting upon collections being sent to a Bank etc., every week will -- work as a great hardship unless such - banks etc., are situated within three miles of the headquarter of the Village Panchayet. Barring cases where the treasury or a bank is so situated, I would -- say that the remittance might be made - once a month.	~~No distinction between -- different Panchayets is necessary~~. Vide Sls. 2, 10 and 15 also.	

Sl. No.	Rule No.	Opinion or suggestion.	Note.	Member's note.
12	31 (1)	I would enhance the powers of sanction of the Village Panchayets to estimates of - Rs.200/-. The more we trust the panchayets the better.	Vide Note against Sl.7. In view of conflict of -- opinion, limit in the draft rule may remain unaltered for some time.	
13	32 (2)	To say that the approval of the Chief Sanitary authority in the District should be obtained in the case of "all sanitary works", would be, to provide a fruitful source of delay even in small matters. I would fix a limit, and say, that sanitary works costing above Rs.300/- should receive the approval of the Sanitary authorities before they are commenced. In other - cases the approval of the Amildar should be sufficient.	Rule has been suitably revised. The Deputy Commr. of Mysore proposes that ~~limit~~ may be fixed at Rs.250 Vide Sl. 19.	
14	32 (2)	In cases of laying out a new village, -- however, I would consider it necessary to consult the sanitary authorities, -- though the laying out may cost less than Rs.500/-, but even in such cases, if a reply is not received in three months, I would say the Amildar's opinion should be enough to start ~~work~~.	~~it to~~ dispense with the approval of the Sanitary authority in such cases. Necessary provision has been made in ~~rule 31~~ ~~rules~~. already approved in ~~the matter of~~ ~~Rules~~ relating to miscellaneous matters and it is -- sufficient.	
		Deputy Commissioner, Mysore District.		
15	2	It would be difficult to insist on a weekly remittance of collections, especially where the money has to be remitted to -- Treasury and the Panchayet is at a considerable distance from the Treasury. It would be enough if provision is made for the payment of the month's collections to the Fund before the end of the month.	~~Rule has been revised as proposed~~. Vide Sl. 10 and 11 above.	

Sl.No.	Rule No.	Opinion or suggestion.	Sectt. Note.	Member's Orders.
16	11 & 14	The forwardal of the copy of the Day Book every month involves considerable scriptory labour to the Panchayet office, and if the same has to be made use of in the Taluk office, for writing up the Registers Forms Nos.6 and 6A from day to day, it requires more -- establishment in the Taluk office than is now contemplated. I would, therefore, suggest that the latter part of the -- rule, viz., "and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month" and Rule 14 may be omitted.	The proposal is not suitable. Some body has to prepare the account. It is too much to expect the Panchayet to correctly classify the income and expenditure. The procedure prescribed in the draft rules ensures proper check and audit and timely preparation of accounts. The other Deputy Commrs. have not complained about this..... If the work in any Taluk is heavy, necessary establishment has to be given. As the Panchayets are wholly administered by non-official gentlemen it is expend expedient to have a certified duplicate copy of the cash book in the Taluk -- Office at least in the initial stages.	
17	13	Provision may be made for recording in the Proceedings of the monthly meeting of the Panchayet a statement showing the D.C.B. of the Panchayet and for forwarding a copy of such proceedings to the Amildar.	Necessary alteration has been made in the rule. Provision for sending to the Amildar, a copy of the proceedings of the meeting, exists in rule No.19 of the ~~.....~~ of rules relating to miscellaneous matters.	
18	19	The form of account has not been prescribed. One may be prescribed.	Rule is amended and a new form is inserted. The forms have been re-numbered.	
19	32 (a)	The approval of the Sany. authority for the Dt. need not be insisted upon for all sany. works. A limit may be prescribed, say Rs.200/- and such approval insisted upon only in respect of works costing more than Rs.200/-	The rule is revised and the limit is prescribed at Rs.300/ as proposed by the Deputy Comm Kolar, Vide Sl. 15.	

Sl.No.	Rule No.	Opinion or suggestion.	Sectt. Notes.	Member's orders.
20	47	Another statement showing the demand, collection and balance of the several village Panchayets may also be prescribed to be submitted along with the Administration Report. The registers prescribed need not be opened separately for every year. One register may be continued for some years, if there are sufficient number of pages in it.	The rule is revised and one more form No. 17 is prescribed.	✓
21	3 Form 1.	The order of withdrawal has been made payable to the bearer. It would safeguard the interests of the drawer as well as the drawee, if the name of the payee is required to be specifically mentioned.	Suggestion may be adopted. Form is revised.	✓
22		A challan form for crediting the collections to the Panchayet Fund may likewise be prescribed, printed and supplied.	A challan form is unnecessary. The amount paid will be entered in the Pass Book and acknowledged at the time of cash transaction and Savings Bank rules also do not require challans to be presented for depositing money.	✓
		Deputy Commissioner, Bangalore District.		
23	2	For the words "pay them into the Panchayat Fund", the words "Credit them to the Panchayet Fund in the Govt. Savings Bank or other institution or person prescribed under Secn. 35 (3)" may be substituted, to make the meaning clearer. In the rule ~~rule~~ it is prescribed that remittances should be made by the Chairman once a week; it is desirable to extend the time limit to a month as in the case of revenue collections especially when the treasury or other institution where it has to be lodged is at a distance of five miles or more.	The alteration of words is unnecessary as the meaning is clear. The rule has been revised so as to permit of the remittance once a month instead of every week. Vide S12 The words "pay them into" have been removed from the Regn.	✓

Sl.No.	Rule No.	Opinion or suggestion.	Sectt. Notes.	Member's orders
24	15	A permanent advance of Rs.20/- should be quite enough for petty payments by Village Panchayets. Otherwise, the discretion of fixing the amount may be vested in the Deputy Commissioner	The present rules allow Rs.50 imprest. We must trust the Panchayets and Amildars may be expected to use their discretion properly.	
25	19	For 'out of' in line 2 substitute "in" and for "shall be" substitute "and also".	The change proposed is not suitable and ~~not~~ not necessary as the meaning is clear.	
26	24	The schedule of rates as prevailing in the Taluks should be prepared by the Amildar in consultation with the P.W.D. Sub-Division Officer. The Amildar should furnish a copy of it to all the Chairmen, and submit a copy to the Deputy Commr. also.	The rule may remain as it is. The Deputy Commissioner in consultation with the Executive Engineer may do this. ✓	
27	29	Payments for work done by amani should be made by the Chairman who should take -- the help of one or two Panchayetdars, -- appointed at a meeting, for checking measurements etc.,	The Chairman is responsible for all the executive functions of the Panchayet. No alteration or addition to the rule is necessary.	
28	31 (1)	The power of sanction of works by Panchayets may be limited to Rs.50/- for the -- present.	Unnecessary to reduce the limit. Vide Sls. 7 & 12. ✓	
29	31 (2)	No new appointment should be created by the Panchayet if there is no provision for it in the sanctioned budget, and the entire cost should not exceed Rs.300/- in a year.	This is unnecessary. ✓	
30	32	The Amildar's power of sanction may be limited to Rs.250/-. All works costing m more than Rs.250/- should be sanctioned by the Deputy Commissioner.	Unnecessary. Vide Sl. 4. ✓	

Sl.No.	Rule No.	Opinion or suggestion.	N o t e.	Member's orders.
31	32	As the Deputy Commr. would himself naturally consult the Sanitary authorities wherever necessary in case of Sany. works, it would be enough if his approval is obtained in the case of works costing more than Rs.100/-.	~~Unnecessary~~. Vide Sls. 13 and 19.	✓
32	37	The Chairman or in his absence, the Secretary should forward the Budget estimates of every year to the Amildar on or before 15th February of the year preceding.	The alteration proposed is not suitable. There may not be a Secretary at all - for the Panchayet. It does not matter even though there is some delay. The 31st of March has been adopted. Vide Sls 58 9.	✓
33	45	The period of submission of the report may be extended up to the end of August every year.	There will be long delay inspite of rules. It is unnecessary to extend the ~~per~~ period.	✓
34	48	The period of submission of review to Government may be extended to the - end of October every year.	-do-	✓

20/12

Form 8.

(See rule 19)

Permanent advance account of the ..... Village Panchayet, ...Hobli, ... Taluk.

Amount of permanent advance. Rs.

Date	Number of Sub-vouchers.	To whom paid or from whom received	Particulars.	Amount paid			Amount received or recouped			Balance of permanent advance after each transaction.			Initials of Chairman or Secretary.
1	2	3	4	5			6			7			8
				Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.	As.	Ps.	

Form 17

(See rule 47)

Statement showing details of demand, collection and balance of the Village Panchayats in the.....

Taluk for the year 19- 19 .

Hobli.	Sl. No.	Names of Panchayets.	Compulsory taxes levied under Section 36.				Other taxes, cesses rates, and fees - levied under Secn.37				Other items				Total.			
			Arrears	New demand	Collection & remission.	Balance	Arrears	New demand	Collection & remission.	Balance.	Arrears	New demand	Collection & remission	Balance.	Arrear	New demand	Collection & remission.	Balance
1	2	3	4(a)	4(b)	4(c)	4(d)	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	7(a)	7(b)	7(c)	7(d)
		Total for the Taluk.																

Remarks

(See Rule 46)

Statement showing details of demand, collection and balance of the Village Panchayets in the Taluk for the year 19 19 .

Hobli.	Sl. no.	Names of Panchayets.	Compulsory taxes levied under Section 36.				Other taxes, cesses rates and fees levied under Section 37.				Other items.				Total.				8 Remarks.
			Arrears.	New demand.	Collection & remission.	Balance	Arrears	New demand.	Collection & remission.	Balance.	Arrears	New Demand.	Collection & remission	Balance	Arrears	New Demand.	Collection & remission	Balance.	
1	2	3	4(a)	4(b)	4 (c)	4(d)	5(a)	5(b)	5(c)	6(d)	6(a)	6(b)	6(c)	6(d)	7(a)	7(b)	7(c)	7(d)	
		Total for the Taluk.																	

Panchayet Account Rules.

Sl. No.	Rule No.	Opinion or suggestion.	Secretariat Notes.	Member's Orders.
1	31	Linge Gowda and Vane Shamanna, Krishnarajpet Taluk. Limit of power of Panchayet to create a new appointment without the approval of the Amildar may be increased from Rs.7 to Rs.10 as they generally come from outside and leave their -- places abruptly. Deputy Commissioner, Tumkur District. Deputy Commissioner, Hassan District.	The limit may be raised to Rs.10 a month No remarks.	
2	2	I do not think it desirable to leave large amounts in the hands of a single individual for a week. As the Bank or Society, in which Panchayet funds are lodged, may not be -- generally located far away from the Head Quarters of the Panchayets concerned, the draft rule may be modified so as to require daily or in -- unavoidable cases bi-weekly remittances of collections being sent to the Bank or Society in which funds are generally deposited. Such a procedure may minimise opportunities for malpractices.	~~The Deputy Commissioner~~ ~~Chitradurga~~. We have to trust the Panchayetdars and there is power to surcharge the Chairman or Secretary in Section 60. The Deputy Commrs of Shimoga Mysore and Bangalore are for remittance once a month. Vide S15/10,15 and 23. The Deputy Commr of Kolar is in favor of extending the period to one month except in cases where the Bank, Society etc is within 3 miles of the head-quarters of the Panchayet. Vide S15 P.T.O. No distinction between different Panchayats is necessary. The limit of time may be raised to one month in all cases. as remittance is compulsory when the amount on hand is Rs 10 or more.	

Sl. No.	Rule No.	Opinion or suggestion.	Notes.	Member's orders.
3	29	The system of execution of works on Amani is open to comment and criticism. However, the maximum limit of the cost of the public works that can be so executed may be reduced from Rs.100/- to Rs.50/- with a clear provision that works should be executed on Amani only in very emergent cases where there is no Contractor or any body coming up to take up the work or where it is profitable to the Panchayet concerned.	The rule may remain as it is. The intention is that the villagers themselves should have the opportunity of doing petty works and getting the benefit. The Contractor need not get the benefit. We must trust the Panchayetdars. Secn. 60 sufficiently safeguards the interest of the villagers. The reduction of the limit of ~~power~~ is not desirable and involves needless expense and inconvenience. After all it is the Panchayet that can judge best in these matters.	
4	32	The power of sanction of public works conferred on the Amildar may be restricted to Rs.250/- instead of Rs.500/- The correspondence involving higher amounts may be made to pass through the Sub Division Asst. Commr. who will always furnish his opinion as regards the necessity for the proposed work.	Vide 5 also for the opinion of the Dy Commr, Bangalore. No change is necessary. The reduction of the maximum limit of power of sanction of the Amildar involves needless correspondence. The Asst. Commr. himself may exercise the powers of the Deputy Commr The usual departmental rules re. the channel of communication in revenue matters applies to this case also and no separate provision for such matters is necessary in these rules.	
5	37	As in the case of other departmental budget estimates, a provision may be made in the rules fixing some date in the month of April every year for submission of the Budget Estimates of the Panchayets to the Amildar.	The budget may be submitted on or before the 1st April every year. Necessary addition has been made in the rules. Vide 3 also.	

Sl. No.	Rule No.	Opinion or suggestio..	N o t e.	Member's orders.
		Deputy Commissioner, Chitaldurg District.		
6	2	Whenever the collections in the custody of Chairman of the Panchayet amount to Rs.50/- and more, they should be remitted forthwith to the Treasury.	The rule may remain unaltered. Panchayets will conduct their cash transactions with co-operative Societies, Banks, etc. also and not with Treasuries only.	
7	31	The money limit upto which Panchayets can sanction estimates for public works may be fixed at Rs.50/- in the -- case of original works and Rs.100/- in the repair works while the same in the case of original works and repair works to be sanctioned by the Amildar may be fixed at Rs.100/- and Rs.250/- respectively.	The Kolar Deputy Commr. recommends that the powers may be increased. Vide -- notes against Sls 12, and 28 also. The proposal involves needless correspondence. We must trust the Panchayets. In view of conflict of opinion the present limits may remain unaltered.	
8	32	The approval of the Deputy Commr. should be obtained for the creation of any appointment on a pay exceeding Rs. 10/- a month.	~~The provision need not be~~ generally frittered away on establishments is quite enough. The Amildar may be trusted to use his discretion well. Prescribing a maximum limit to the power of the Amildar will involve not only needless correspondence but also gives the impression to the Panchayet -- that they may appeal to the Asst. Commr. against the orders of -- the Amildar when the pay of the appointment is below the maximum prescribed and tend to diminish ~~xxxxx~~ the sense of responsibility of the Amildar for proper supervision and control.	

S.No.	Rule No.	Opinion or suggestion.	Note.	Member's Orders.
9	37	Deputy Commissioner, Kadur District. It is desirable to fix the date for the submission of the Annual Budget estimates to the Amildar. Therefore, after the words "in figures" in the last line the words "before the 31st March of every year" may be added.	Rule has been altered Vide Sl. 5 also.	
10	2	Deputy Commr., Shimoga District. The words "at least once a week" might be changed to "at least once a month". The Panchayet Fund to begin with should invariably be lodged inthe Govt. Treasury. It is too much to expect the Chairman to remit the collections once a week. There will not be in all cases the necessary establishment. Besides the distance from the village to the Taluk treasury and the time taken in going to and coming from the taluk office have to be taken into consideration. The patels make the remittances only once a month. Further there is the safeguard that all sums of Rs.100 and above have to be remitted forthwith. I am therefore of opinion that the change proposed might be adopted. I have no other remarks to make.	~~The proposed alteration may be made. The rule has been revised~~. Vide remarks of the Deputy Commrs. of Kolar and Mysore against Sls. 2, Mama 15.	
11	2	Deputy Commissioner, Kolar Dist. Insisting upon collections being sent to a Bank etc., every week will work as a great hardship unless such banks etc., are situated within three miles of the headquarter of the Village Panchayet. Barring cases where the treasury or a bank is so situated, I would say that the remittance might be made once a month.	~~No distinction between different Panchayets is necessary~~. Vide Sls. 2, 10 and 15 also.	

Sl. No.	Rule No.	Opinion or suggestion.	Note.	Member's note.
12	31 (1)	I would enhance the powers of sanction of the Village Panchayets to estimates of - Rs.200/-. The more we trust the panchayets the better.	Vide Note against Sl.7. In view of conflict of -- opinion, limit in the draft rule may remain unaltered for some time.	
13	32 (2)	To say that the approval of the Chief Sanitary authority in the District should be obtained in the case of "all sanitary works", would be, to provide a fruitful source of delay even in small matters. I would fix a limit, and say, that sanitary works costing above Rs.300/- should receive the approval of the Sanitary authoritiesbefore they are commenced. In other - cases the approval of the Amildar should be sufficient.	Rule has been suitably revised. The Deputy Commr. of Mysore proposes that ~~this~~ limit may be fixed at Rs.250 Vide Sl. 19.	
14	32 (2)	In cases of laying out a new village, however, I would consider it necessary to consult the sanitary authorities, -- though the laying out may cost less than Rs.500/-, but even in such cases, if a reply is not received in three months, I would say the Amildar's opinion should be enough to start ~~with~~work.	~~It is~~ not expedient to - dispense with the approval of the Sanitary authority in such cases. Necessary provision has been made in rule 31 already approved in the latter of rule ~~back~~ relating to miscellaneous matters and it is -- sufficient.	
		Deputy Commissioner, Mysore District.		
15	2	It would be difficult to insist on a weekly remittance of collections, especially where the money has to be remitted to -- Treasury and the Panchayet is at aconsiderable distance from the Treasury. It would be enough if provision is made for the payment of the month's collections to the Fund before the end of the month.	~~Rule has been revised as proposed~~. Vide Sl. 10 and 11 above.	

Sl.No.	Rule No.	Opinion or suggestion.	Sectt. Note.	Member's Orders.
16	11 & 14	The forwardal of the copy of the Day Book every month involves considerable scriptory labour to the Panchayet office, and if the same has to be made use of in the Taluk office, for writing up the Registers Forms Nos.6 and 6A from day to day, it requires more -- establishment in the Taluk office than is now contemplated. I would therefore suggest that the latter part of the -- rule, viz., "and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month" and Rule 14 may be omitted.	The proposal is not suitable. Some body has to prepare the account. It is too much to expect the Panchayet to correctly classify the income and expenditure. The procedure prescribed in the draft rules ensures proper check and audit and timely preparation of accounts. The other Deputy Commrs. have not complained about this ... If the work in any Taluk is heavy necessary establishment has to be given. As the Panchayets are wholly administered by non-official gentlemen it is ~~expend~~ expedient to have a certified duplicate copy of the cash book in the Taluk -- Office at least in the initial stages.	
17	13	Provision may be made for recording in the Proceedings of the monthly meeting of the Panchayet a statement showing the L.C.B. of the Panchayet and for forwarding a copy of such proceedings to the Amildar.	Necessary alteration has been made in the rule. Provision for sending the Amildar a copy of the proceedings of the meeting in rule No. 19 of the ~~.....~~ rules relating to miscellaneous matters.	
18	19	The form of account has not been prescribed. One may be prescribed.	Rule is amended and a new form is inserted. The forms have been re-numbered.	
19	32 (a)	The approval of the Sany. authority for the Dt. need not be insisted upon for all ... may	The rule is revised and the limit is prescribed at Rs.500/- as proposed by the ... Collr	

Rule No.	Opinion or suggestion.	Sectt. Notes.	Member's orders.
47	Another statement showing the demand, collection and balance of the several village Panchayets may also be prescribed to be submitted along with the Administration Report. The registers prescribed need not be opened separately for every year. One register may be continued for some years, if there are sufficient number of pages in it.	The rule is revised and one more form No. 16 17 is prescribed.	
3 Form 1.	The order of withdrawal has been made payable to the bearer. It would safeguard the interests of the drawer as well as the drawee, if the name of the payee is required to be specifically mentioned.	Suggestion may be adopted. Form is revised.	
	A challan form for crediting the collections to the Panchayet Fund may likewise be -- prescribed, printed and supplied.	A challan form is unnecessary. The amount paid will be entered in the Pass Book and acknowledged at the time of cash transaction and Savings Bank rules also do not require challans to be presented for - depositing money.	
	<u>Deputy Commissioner, Bangalore District.</u>		
	For the words "pay them into the Panchayat Fund", the words "Credit them to the Panchayet Fund in the Govt. Savings Bank or other institution or person prescribed under Secn. 35 (3)" may be substituted, to make -- the meaning clearer. In the rule rule it is prescribed that remittances should be made by the Chairman once a week; it is desirable to extend the time limit to a month as in the case of revenue collections especially when - the treasury or other institution where it -- has to be lodged is at a distance of five -- miles or more.	The alteration of words is unnecessary as the meaning is clear. The rule has been revised so as to permit of the remittance once a month instead of every week. Vide sec 2	

Sl.No.	Rule No.	Opinion or suggestion.	Sectt. Notes.	Member's orders
24	15	A permanent advance of Rs.20/- should be quite enough for petty payments by Village Panchayets. Otherwise the discretion of fixing the amount may be vested in the Deputy Commissioner.	The present rules allow Rs.50 imprest. We must trust the Panchayets and Amildars may be expected to use their discretion properly.	
25	19	For 'out of' in line 2 substitute "in" and for "shall be" substitute "and also".	The change proposed is not suitable and ~~not~~ not necessary as the meaning is clear.	
26	24	The schedule of rates as prevailing in the Taluks should be prepared by the Amildar in consultation with the P.W.D. Sub Division Officer. The Amildar should furnish a copy of it to all the Chairmen, and submit a copy to the Deputy Commr. also.	The rule may remain as it is. The Deputy Commissioner in consultation with the Executive Engineer may do this.	
27	29	Payments for work done by amani should be made by the Chairman who should take the help of one or two Panchayetdars, appointed at a meeting, for checking measurements etc.,	The Chairman is responsible for all the executive functions of the Panchayet, No alteration or addition to the rule is necessary.	
28	31 (1)	The power of sanction of works by Panchayets may be limited to Rs.50/- for the present.	Unnecessary to reduce the limit. Vide Sls. 7 & 12.	
29	31 (2)	No new appointment should be created by the Panchayet if there is no provision for it in the sanctioned budget, and the entire cost should not exceed Rs.300/- in a year.	This is unnecessary.	
30	32	The Amildar's power of sanction may be limited to Rs.250/-. All works costing more than Rs.250/- should be sanctioned by the Deputy Commissioner.	Unnecessary. Vide Sl. 4	

Sl.	Rule No.	Opinion or suggestion.	Note.	Member's orders.
31	32	As the Deputy Commr. would himself naturally consult the Sanitary authorities wherever necessary in case of Sany. works it would be enough if his approval is obtained in the case of works costing more than Rs.100/-.	~~Unnecessary~~. Vide Sls. 13 and 19.	
32	37	The Chairman or in his absence, the Secretary should forward the Budget estimates of every year to the Amildar on or before 15th February of the year preceding.	The alteration proposed is not suitable. There may not be a Secretary at all - for the Panchayet. It does not matter even though there is some delay. The 31st of March has been adopted. Vide Sls 5 & 9.	
33	45	The period of submission of the report may be extended up to the end of August every year.	There will be long delay inspite of rules. It is unnecessary to extend the ~~xxx~~ period.	
34.	48	The period of submission of review to Government may be extended to the - end of October every year.	-do-	

N O T I F I C A T I O N.

In exercise of the powers conferred on Goverr t by the Mysore Village Panchayet Regulation, - it is proposed to issue the following rules.

2. Notice is hereby given that the draft rules will be taken into consideration on or after the 9th September 1926. Any objection or suggestion which may be received from any person with respec on the draft rules before the aforesaid date will be taken into consideration.

Revised draft issue for approval DS 17/8/26

DRAFT RULES.

UNDER SECTIONS 42, 65 (1) and (2) (i) & (j).

Finance & accounts.

1. All cash transactions to which the Panchayet is a party, must, without any reservation, be brought to account.

2. All collections shall be in the custody of the Chairman of the Panchayet who shall pay them into the Panchayet Fund at least once a week unless the collections in his custody amount to Rs.100 and more in which case they should be remitted forthwith

3 No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Pancha yet Fund is lodged on orders signed by the Chairman. ~~in form No.~~ (Form No.1)

4. The Bank or Society or the person in charge of the Panchayet Fund shall ~~also~~ so far as the funds to the credit of the Panchayet shall admit, pay on all such orders.

All remittances should be made payable to the Treasurer, and
should be accompanied by the name of the sender.

Treasurer's Fund Shall be notified at once of any
change of address.

Members are requested to notify the Treasurer
promptly of any change in their business or home

" The Chairman shall certify every month ~~the cash account and~~ the balance in the day book to be correct and specify the custody in which the balance is held and shall forward a copy of the day book for each month to the Amildar so as to reach him on or before the 5th of the next month.

12. At every monthly meeting of the Panchayet the day book ~~with the cash account~~, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.

13. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure, ~~and~~ the balance approved and passed by - the Panchayet.

14. The Amildar shall, in his office have ~~the~~ income and expenditure of ~~the~~ every Panchayet in his Taluk, ~~shall be~~ classified under the several ~~Major, Minor and detailed~~ heads of account. ~~given in form prescribed by the Comptroller~~. (Form No. 6)

15. For the purpose of meeting petty payments, such sum not exceeding Rs.50/- as may be determined by the Amildar shall be drawn once for all from the Permanent Advance Panchayet Fund to be held as permanent advance by the Chairman.

16. The amount so drawn should be debited in the account and an acknowledgment in the following form shall be obtained from the Chairman by the Amildar - and filed in his office, a similar acknowledgment being obtained whenever there is a change in the personnel of the Chairman:-

"I hold a permanent advance of Rs. ..... (in words) ....) which sum is due from me to the Panchayet Fund and I am personally responsible for the amount"

17. Petty payments out of permanent advance will be recouped as often as required. ~~on the last day of the month~~.

18. No expenditure out of permanent advance shall remain unrecouped on the last day of the month.

19. A separate account of the permanent advance shall be kept and the expenditure recorded out of it as incurred from day to day shall be entered in the ~~Cash~~ day Book when recoupment is made against the date of such recoupment.

Deposits.

20. A register of all deposits (from rent) paid to the credit of the of Panchayet ~~should~~ shall be maintained by the Chairman.

21. The deposit balance ~~should~~ shall not be drawn upon to meet charges debitable to the general funds of the Panchayet. ~~But deposits remaining unclaimed for three~~

22. Deposits, if any, given as securities by the Panchayet employees shall not be refunded till after the expiry of six months from the date on which the depositor ceases to be in service under the Panchayet.

23 An ~~A properly detailed~~ Public Works estimate shall be prepared which should be sanctioned by competent authority before any new work or repair is undertaken, and no ~~except in very extraordinary circumstances no work~~ work shall be commenced in the absence of a sanctioned estimate therefor.

From note

24. To facilitate the preparation of estimates a schedule of approved rates for each kind of work commonly executed by Panchayets shall be prepared and kept up to date by the Deputy Commissioner in consultation with the Executive Engineer. A copy of the schedule shall be furnished by the Deputy Commissioner to every Amildar and chairman ~~to every Panchayet, Amildar or~~ ---

25 Works once commenced shall have preference over those not commenced, and shall be proceeded with -- until ~~completion~~ completion from year to year without fresh sanction. ~~Works should as far as possible~~ 26 Works should as far as possible be carried out by contract.

27 For every work given on contract, and costing over Rs.20, a deed of agreement on stamped paper should be taken --

28) ~~shall be taken.~~ All estimates and allotments shall be entered in a register of works (and the expenditure incurred recorded therein. ~~When a revised estimate is sanctioned the entry relating to the original estimate should be neatly scored out in red ink and a reference made against it to the revised estimate.~~

29) Works which do not require special skill and cost which are not estimated to cost ~~Rs.~~ Rs 100 may, ~~do cost not exceeding Rs. 50, may~~ with the approval of the Panchayet be done by daily labour and in such a case payments ~~must~~ may be made ~~in the presence of~~ daily by the Chairman or Secretary on a nominal monthly roll which should be written up ~~daily~~ by him.

30 Works done shall be paid for from the ~~imprest~~ amount as often as it is necessary, ~~and a bill for each~~ ---

Powers of sanction.

31 Panchayets are competent to sanction ~~on~~ all ~~expenditure~~ expenditure within budget limits except in the following cases:-

(1) Estimates for original Public works exceeding Rs.100.

(2) Creation of any appointments on pay exceeding Rs.7/- a month.

32 In all cases of ~~work~~ expenditure beyond the limits of sanction of the Panchayets, the Amildar shall be competent to sanction the charge provided that the approval

(1) of the Deputy Commissioner shall be ~~obtai~~ obtained in the case of estimates for original Public works costing more than Rs.500/-.

2) of the Sanitary authority for the Dist. shall be obtained in the case of all sanitary works.

Audit.

33 The Comptroller shall, from time to time, issue such instructions as may be necessary for the proper auditing of the accounts of the Panchayets

34 The Inspector of Panchayets shall inspect and audit in detail ~~of~~ at least once ~~every half~~ a year the receipts and expenditure of every Panchayet in the Taluk or Taluks under his charge, and take prompt steps in consultation with the Chairman to rectify all irregularities and errors

35 The Chairman of the Panchayet shall for the purposes of such inspection and audit cause to be produced all such registers, and other documents, and furnish all such information, as ~~may be required~~ the Inspector may require.

36 The Inspector shall act according to the instructions issued by the Comptroller from time to time for auditing the accounts.

Under Sections 41 & 65 (2) (b).

Budgets.

37 1. The Panchayet shall prepare the annual Budget estimates of its receipts and expenditure ~~for the year in~~ form No. IV for the ensuing year, and forward the same to the Amildar with explanation for all important variations in figures.

38 2. It is not necessary that the Panchayet should provide for ~~any~~ expenditure in the Budget for every year. ~~every year~~. Funds should not generally be frittered away on establishments and minor works.

39 3. The funds available should as far as possible, as a general rule, be accumulated for carrying out permanent ~~advances~~ improvements to the village.

40 4. When funds permit, provision may be made for lighting the village and for miscellaneous improvements and the estimates of expenditure may include as many optional items as are approved by the Panchayet, provided that the estimated closing balance does not fall short of one-~~fourth~~ Sixth of the estimated normal income of the year.

41 5. "Incomplete works" which are not abandoned by the Panchayet, shall have preference over new works.

42 6. The estimates for receipts and for varying charges, should be based on the average of the past three years. The average, however, is only to be regarded as a guide and any increase of decrease should be clearly explained.

43 7. All expenditure during the course of the ~~year~~ year must be regulated in accordance with the allotments in the sanctioned budgets.

44 8. The Amildar may sanction allotments from balances ~~necessary~~ for expenditure, when ~~already~~

necessary, absolutely, provided that the re-estimated closing balance does not fall below one-~~fourth~~ Sixth of the estimated normal income of the year

Under Sections 46 and 65 (2) (j).

Administration Report.

45) A brief report on the working of the Panchayets in the Taluk in the preceding year shall be drawn up by the Amildar and submitted to the Deputy Commissioner on or before the 15th August every year.

46) The reports should be as brief as possible and it should contain information on the following points and a statement of noteworthy facts in the history of the year's administration with explanation of large variations in statistics as compared with the previous year:-

(1) Constitution.
(2) Meetings.
(3) Elections.
(4) Financial results.
(5) Income with explanation for variations.
(6) Taxation, fresh imposts and variations in the rates of taxes, cesses or fees.
(7) Demand, collection, remission and arrears.
(8) Expenditure with explanation for variation.
(9) Closing balances.
~~(10) Contribution and grants.~~
(10) Progress in sanitary arrangements and drainage
(11) Progress in the execution of public works - description of and expenditure on original works of importance.
(12) Works done by the State Public Works Department
(13) Lapses under public works.
(14) State of water supply and action taken to improve the same.
(15) ~~Cattle pound~~. Contributions from the private persons and ~~(16)~~ Grants from Government and District Board and their utilisation.
(16) Cattle pounds.
(17) Important schemes under consideration of the Panchayets.
(18) Names of gentlemen who evinced conspicuous practical interest in the administration of the Panchayet.

47) The report shall be accompanied by the following statements:-

I. Statement (Form no 11) showing the constitution of the Panchayets.
II. Statement (Form no 12) showing the details of income of the Panchayets.
III. Statement (Form no 13) showing the details of expenditure of the Panchayets.
IV. Statement (Form no 14) showing the details of balances and investments and custody of Panchayet Fund.
V. Statement (Form no 15) showing the result of prosecutions for offences under the Village Panchayets Regulation and rules thereunder.

48) The review of the Deputy Commissioner on the working of the Panchayets in the District should be submit To Government on or before the 30th

In exercise of the powers conferred by [illegible] -ment by the [illegible] Panchayat Samiti, -- it is proposed to make the following rules -

NR after by memo

-tion is hereby given that the draft rules will be taken into consideration on or after the 19th September 19[illegible]. Any objection or [illegible] which may be received in any person interested or in respect of the draft rules before the aforesaid date will be taken into consideration.

Proforma of [illegible] (3)(2)(i).

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1. The Panchayat shall prepare the budget estimate of its receipts and expenditure in the coming year and forward the same to the [illegible] so as to reach him on or before the 1st March every year.

2. The budget shall consist of the following statements:-

i. Abstract estimate of receipts and expenditure.

ii. Statement showing details of estimates of receipts.

iii. Statement showing details of estimates of expenditure.

(Note. Heads of establishment should not be shown in the statement.)

iv. Statement of works in the public works to be carried out.

Statement showing the details of establishment and other recurring charges for the year of budget in connection with that of the preceding year.

Statement showing the details of arrears, collection and balance.

VII. Statement showing the details of balances and investments.

3. The budget shall set forth the estimated receipts and expenditure under each major, ~~and~~ minor and detailed head of account and the opening and closing balances and shall be accompanied by explanatory notes on variations and on the data ~~from~~ on which the estimate was prepared.

4. Explanations of important variations in figures should be briefly furnished.

5. The budget estimates shall be so framed as to provide for an adequate working balance not falling short in any case of one-fourth of the total estimated income for the year.

6. Adequate provision should, in the first instance, be made for such "Incomplete Works" as are not abandoned by the Panchayet, the amount being fixed in the light of past experience.

7. The estimates of expenditure may include as many optional items as are approved by the Panchayet provided that the ~~xxxx~~ estimated closing balance does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any big projects.

8. The Panchayet should exert ~~their~~ its best to promply realise ~~their~~ its estimated income and curtail the expenditure to the necessary extent should any fall in the estimated income be apprehended. ~~They~~ It should also at the time of passing the budget examine ~~their~~ its finaicial condition and regulate the expenditure on recurring and obligatory items so that

it may be well within their normal income.

9. ~~136~~. The estimates for receipts and for varying charges, e.g., contingencies, etc., should be based on the average of the past three years. The average, however, is only to be regarded as a guide and any increase of decrease should be -- clearly explained.

10. A full description of the nature of -- charges under contingencies should be given.

11. The allotments entered in the budget as passed by the Amildar will be the original sanctioned allotments of the year and all expenditure during the course of the year must be regulated in accordance with these allotments.

12. The sanction of the Panchayet is sufficient for the transfer of an allotment from one -- major or minor head to another provided that in the case of transfers of funds exceeding Rs.100/-, from one major head to another the previous sanction of the Amildar is obtained.

13. In cases, however, where fresh or additional expenditure cannot be provided for by -- specific reappropriation from the budget grants, the Amildar may saction allotments from balances provided that the closing balances revised with reference to the actual opening balance is not thereby reduced below one-fourth of the total -- estimated income of the year.

14. As soon as the order of the Amildar sanctioning the estimats are received, the Chairman will carry out the iterations in his office -- copy of the budget.

UNDER SECTIONS 42, 65 (2) (i) & (j).

~~Finance, accounts, and audit reports~~ and Accounts.

15. All Cash transactions to which a Panchayet is a party, must, without any reservation, be brought to account.

16. All collections shall be in the custody of the Chairman of the Panchayet who shall pay them into the Panchayet Fund at least once a week unless the collections in his custody amount to Rs.100 and more in which case they should be remitted forthwith.

17. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet Fund is lodged, on orders signed by the Chairman. ~~in Form No.~~

18. The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet shall admit, pay on all such orders.

19. All remittances to, and withdrawals from, the Panchayet Fund shall be noted in a pass book ~~in Form No.~~ -- at the time of each transaction and all entries in the Pass book shall be made and initialled by the authority in charge of the Bank, Society or other place where the Panchayet fund is lodged.

20. The Chairman shall keep ~~in form~~ a day book in which shall be entered day by day all sums received or credit to the Panchayet Fund and all -- sums disbursed from the Panchayet fund. The balance on each day in which there is transaction shall be struck and entered in the day book.

21. For all sums received a receipt shall be given.

22. For all sums paid a voucher ~~in~~ shall invariably be taken from the payee.

23 Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the day book.

24. In addition to the day book the Chairman shall also keep classified registers of receipts and expenditure and prepare a cash account under the several major and minor heads for every month.

25. The day book and the classified registers shall be added up and balanced at the end ~~of~~ of each month and shall be signed by the Chairman.

26. The Chairman shall certify every month the cash account and the balance to be correct and specify the custody in -- which the balance is held.

27. At every monthly meeting of the Panchayet, the day book with the cash account, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.

28. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure, and the balance approved and passed by the Panchayet.

~~AUDIT~~. Audit

29. The Controller shall, from time to time, issue such instructions as may be necessary for the proper maintenance of accounts, registers etc., and for auditing the accounts.

30. The Inspector of Panchayets shall inspect and audit in detail the accounts of every Panchayet in the Taluk or Taluks under his charge.

31. The Chairman of the Panchayet shall, for the purposes of such inspection and audit, cause to be produced all such accounts, registers, and other documents, and furnish all such information, as may be required.

32 The Inspector shall act according to the instructions issued by the Comptroller from time to time, for auditing the accounts.

33. The ~~amounts~~ accounts of every Panchayet shall be audited at least once every half year.

34. A copy of the audit report shall then and there be given to the Chairman, the original being sent to the Amildar

35. The Chairman shall take prompt steps to dispose of the objections within a month and forward a report of the action taken in the matter to the Amildar.

Under Sections 46 and 65 (2) (j).

Administration Report.

36 A brief report of the working of the Panchayet in the preceding year shall be drawn up by the Chairman and placed before the Panchayet not later than the 15th July every year.

37. The report should contain the following information

(1) Constitution.
(2) Meetings.
(3) Elections.
(4) Financial results.
(5) Income with explanation for variations, ~~and private subscriptions~~.
(6) Taxation, fresh imposts and variations in the rates of taxes, cesses or fees.
(7) Demand, collection, remission and arrears.
(8) Expenditure with explanation for variation
(9) Closing balances.
(10) ~~Contributions and grants~~.
(11) Progress in sanitary arrangements and drainage.
(12) Progress in the execution of public works-description of and expenditure on original works of importance.
(13) Works done by the State Public Works Department.

(13)(~~14~~) Lapses under public works.
(14)(~~15~~) State of Water supply and action taken to improve the same.
(15)(~~16~~) ~~Cattle pounds~~ contributions from private persons and(~~17~~) grants from Government and District Board and their utilisation.
(16)(~~18~~) Cattle pounds.
(17)(~~19~~) Important schemes under consideration of the Panchayet.
(18)(~~20~~) Names of gentlemen who evinced ~~conspicuous~~ keen ~~practical~~ interest in the administration of the Panchayet.

38. The report shall be accompanied by the following statements.-

I. Statement showing the constitution of Panchayet

II. Statement showing the details of income of the Panchayets.

III. Statement showing the details of expenditure of the Panchayet.

IV. Statement showing the details of balances and investments and custody of the Panchayet Fund.

V. Statement showing the demand, collection and balance.

VI. Statement showing the result of prosectutions for offences under the Village Panchayets Regulation and rules thereunder.

The annual report should be as brief as possible and ~~xxxx

42. The review of the Deputy Commissioner on the working of the Panchayet in the District should be submitted to Government on or before the 30th September every year together with the consolidated statements for all the Panchayets in the District in the forms prescribed in rules ~~No 33~~ no 38 ~~and~~ above.

Under Section 65 (1) ~~a~~. Income and expenditure

~~a all~~ account matters not specifically provided in these rules, ~~the rules contained in~~ the Mysore Account Code shall be observed as far as possible and in all cases of doubt ~~or~~ difficulty the Comptroller will issue from time to time instructions for the guidance of the Panchayet~~s~~.

43. The income and expenditure of the Panchayet shall be classified under the ~~M~~major, ~~M~~inor and detailed heads of account ~~in form given~~ prescribed by the Comptroller.

44 All payments will be made on bills passed by the Chairman or the Secretary.

45. The sanction of the Panchayet should be obtained for investigating ~~the~~ a claim to ~~the~~ arrears of pay or allowance or other dues not claimed for over 6 months.

46. The sanction of the Amildar shall be obtained for any item of contingent expenditure exceeding Rs.10 and for ~~Rs~~ Rupees expenses exceeding Rs.5/-.

47(1) Estimates for Public works may be sanctioned by

(a) the Panchayet when the estimated value does not exceed Rs.100/-
(b) the Amildar when it exceeds Rs.100/- but does ~~nn~~ not exceed Rs.500/- and
(c) the Deputy Commissioner when it exceeds Rs.500/-

(2) If professional opinion upon any work is necessary, it shall be called for ~~from the~~ and obtained from the Government departmental officers ~~before~~ before the estimate is sanctioned.

48. A ~~properly~~ detailed estimate shall be prepared, (which should be sanctioned by the competent authority) before any -- new work or repair is undertaken, and except in very -- extraordinary circumstances no work shall be commenced in the absence of a sanctioned estimate therefor.

49. To facilitate the preparation of estimates, a schedule of approved rates for each kind of work commonly executed by Panchayets shall be prepared and kept up to date by the Deputy Commissioner in consultation with the Executive Engineer. A copy of the schedule shall be furnished by the Deputy Commissioner, to every Panchayet, Amildar and Inspector of Panchayets for information and reference.

50. A revised estimate shall be prepared and sanctioned when there is a likelihood of the original estimate being exceeded either from the rates being found insufficient or from any other cause whatsoever.

51. Works for which estimates have been sanctioned in one year may be carried out in the following year without further sanction.

52. If works for which estimates have been sanctioned are not commenced within two years from the date of the sanction, a fresh estimate must be prepared and submitted for sanction.

53. Works once commenced shall have preference over -- those not commenced, and shall be proceeded with until completition from year to year without fresh sanction.

54. Works should as far as possible be carried out by contra

55. For every work given on contract, and costing over Rs. 20, a deed of agreement on stamped paper shall be taken.

56 All estimates and allotments shall be entered in a register. When a revised estimate is sanctioned, the entry relating to the original estimate should be neatly scored out in red ink and a reference made against it to the revised estimate.

57. Works not exceeding Rs.50/- may, with the approval of the Panchayet, be done by daily labour and in such a case payments must be made in the presence of the Chairman or Secretary on a nominal monthly roll which should be written up daily.

58. All measurements of work done or of materials supplied shall invariably be recorded in a measurement book.

59. Works done shall be paid for from the imprest as often as it is necessary, and a bill for each individual work, supported by payee's receipts shall be kept. ~~The~~ a payments made will be recorded in ~~the~~ register of works.

60. The Permanent Advance

61. For the purpose of meeting petty payments, such sum not exceeding Rs.50/- as may be determined by the Amildar shall be drawn once for all from the Panchayet Fund to be held as permanent advance by the Chairman.

62. The amount so drawn should be debited in the account (of the Panchayet) and an acknowledgment in the following form shall be obtained from the Chairman by the Amildar and filed in his office, a similar acknowledgment being obtained whenever there is a change in the personnel of the Chairman:-

"I hold a permanent advance of Rs. ..... (in words).....) which sum is due from me to the Panchayet Fund and I am personally responsible for the amount".

Signature.

63. Petty payments out of permanent advance will be recouped ~~on the last day of the month~~ as often as required.

64. No expenditure out of permanent advance shall remain unrecouped on the last day of the month.

65. A separate account of the permanent advance shall be kept and the expenditure recorded out of it as -- incurred from day to day shall be entered in the General Cash Book when recoupment is made against the date of such recoupment.

Deposits.

66 A register of all deposits paid to the credit of the Panchayet shall be maintained by Separate the chairman.

67. The deposit balance shall not be drawn upon to meet charges debitable to the general funds of the -- Panchayet. But deposits remaining unclaimed for three complete account years after their refunds fall due, shall be transferred to the revenue head as lapsed deposits. If claims are subsequently made and admitted, the amounts concerned may be refunded as a miscellaneous charge from the general balance of the Panchayet.

N.B. Net sale proceeds of impounded cattle, if not claimed within three months, are to be credited as -- revenue to the Panchayet Fund.

68. Deposits money, if any, given deposited as securities by the Panchay employees shall not be refunded till after the expiry of six months from the date on which the depositor -- ceases to be in service under the Panchayet.

69. Tr Transactions in which cash does not actually -- change hands should be made by adjustments, to be and noted in the cash day book and the classified registers in red ir

General.

70. In all account matters not specifically provided in these rules, the rules contained in the Mysore Accounts Code shall be observed as far possible.

71. In all cases of doubt or difficulty, the Comptroller will issue from time to time instructions for the guidance of the Panchayets.

72 In all cases where a form is necessary by the Government, and has not been specifically prescribed, the Comptroller will in consultation with the Deputy Commissioners, prescribe suitable forms for use by the Panchayets and the controlling officers.

73. The Superintendent of the Government Stationery will take prompt arrangements for getting the necessary forms printed and supplied to the Deputy Commissioners.

By order,

10/8

DS L & L Secy to Govt
10/8/26

To the compiler, Mysore Gazette, for publication and supply of 100 copies at once to the Secretariat.

Notification:

In supersession of the ~~rules~~ in force on the subject and ~~hereto~~ in exercise of the powers vested in them by and under Sec. 65 of the Mysore Village Panchayet Regulation, 1926 and all other powers in this behalf, the following rules ~~xixx~~ are made by the Government:-

~~DRAFT RULES.~~

~~Under Sections 42, 65(1) and (2), (6) and (7).~~

Finance and Accounts.

1. All cash transactions to which the Panchayet is a party, must, without any reservation, be brought to account.

2. All collections shall be in the custody of the Chairman of the Panchayet who shall pay them into the Panchayet Fund at least once ~~a week~~ unless the collections in his custody amount to Rs. 100 and more in which case they should be remitted forthwith. — a month

3. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet Fund is lodged on orders signed by the Chairman. (Form No. 1).

4. The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet shall admit, pay on all such orders.

5. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book (Form No. 2) at the time of each transaction and all entries in the pass book shall be initialed by the authority in charge of the Bank, Society or other place where the Panchayet fund is lodged.

6. The Chairman shall keep a day book (Form No. 3) in which shall be entered day by day all sums received for credit to the Panchayet Fund and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the day book.

7. For all sums received a receipt (Form No. 4) shall be given.

8. For all sums paid a voucher (Form No. 5) shall invariably be taken from the payee.

9. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the day book.

10. The day book shall be added up and balanced at the end of each month and shall be signed by the Chairman.

11. The Chairman shall certify every month the balance in the day book to be correct and specify the custody in which the balance is held and shall forward a copy of the day book for each month to the Amildar so as to reach him on or before the 5th of the next month.

12. At every monthly meeting of the Panchayet the day book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.

13. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure, and balance approved and passed by the Panchayet.

14. The Amildar shall in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account (Forms Nos. 6 and 7). 7

and of the demand collection and balance together with the special statements for collection of arrears, if any.

Permanent Advance.

15. For the purpose of meeting petty payments, such sum not exceeding Rs. 50 as may be determined by the Amildar shall be drawn once for all from the Panchayet Fund to be held as permanent advance by the Chairman.

16. The amount so drawn should be debited in the account and an acknowledgment in the following form shall be obtained from the Chairman by the Amildar and filed in his office, a similar acknowledgment being obtained whenever there is a change in the personnel of the Chairman :-

"I hold a permanent advance of Rs..... (in words)..... which sum is due from me to the Panchayet Fund and I am personally responsible for the amount."

Date. Signature.

17. Petty payments out of permanent advance will be recouped as often as required.

18. No expenditure out of permanent advance shall remain unrecouped on the last day of the month.

19. A separate account of the permanent advance shall be kept and the expenditure recorded out of it as incurred from day to day shall be entered in the day book when recoupment is made against the date of such recoupment.

Deposits.

20. A register of all deposits (Form No. 7) paid to the credit of the Panchayet shall be maintained by the Chairman.

21. The deposit balance shall not be drawn upon to meet charges debitable to the general funds of the Panchayet.

22. Deposits, if any, given as securities by the Panchayet employees shall not be refunded till after the expiry of six months from the date on which the depositor ceases to be in service under the Panchayet.

Public Works.

23. An estimate (Form No. 8) shall be prepared which should be sanctioned by competent authority before any new work or repair is undertaken, and no works shall be commenced in the absence of a sanctioned estimate therefor.

24. To facilitate the preparation of estimates, a schedule of approved rates for each kind of work commonly executed by Panchayets shall be prepared and kept up to date by the Deputy Commissioner in consultation with the Executive Engineer. A copy of the schedule shall be furnished by the Deputy Commissioner to every Amildar and Chairman.

25. Works once commenced shall have preference over those not commenced, and shall be proceeded with until completion from year to year without fresh sanction.

26. Works should, as far as possible, be carried out by contract.

27. For every work given on contract and costing over Rs. 20, a deed of agreement on stamped paper shall be taken.

28. All estimates and allotments shall be entered in a register of works (Form No. 9) and the expenditure incurred recorded therein.

29. Works which do not require special skill and which are not estimated to cost more than Rs. 100 may, with the approval of the Panchayet, be done by daily labour and in such cases payments may be made daily by the Chairman or Secretary on a nominal monthly roll which should be written up by him.

30. Works done shall be paid for from the permanent advance as often as it is necessary.

Powers of sanction

31. Panchayets are competent to sanction all expenditure within budget limits except in the following cases :—

1) Estimates for original Public Works exceeding Rs. 100.

2) Creation of any appointment on pay exceeding Rs. 7 a month.

32. In all cases of expenditure beyond the limits of sanction of the Panchayets, the Amildar shall be competent to sanction the charge provided ~~that the approval~~

~~(1) of the Deputy Commissioner shall be obtained in the~~ case of estimates for original Public Works costing more than Rs. 500;

~~(2) of the Sanitary authority for the District shall be obtained in the case of all sanitary works~~.

shall obtain with the approval of the Chief Sanitary Inspector or Health Officer in the case of all sanitary works costing more than Rs. 300 ~~as fixed by~~ the sanction of the Deputy Commr.

Audit.

33. The Comptroller shall, from time to time, issue such instructions as may be necessary for the proper auditing of the accounts of the Panchayets.

34. The Inspector of Panchayets shall inspect and audit in detail at least once a year the receipts and expenditure of every Panchayet in the Taluk or Taluks under his charge and take prompt steps in consultation with the Chairman, to rectify all irregularities and errors.

35. The Chairman of the Panchayet shall for the purposes of such inspection and audit cause to be produced all such registers, and other documents, and furnish all such information, as the Inspector may require.

36. The Inspector shall act according to the instructions issued by the Comptroller from time to time for auditing the accounts.

~~*Under Sections 41 and 65 (2) (b).*~~

Budgets.

37. The Panchayet shall prepare the annual Budget estimates of its receipts and expenditure for the ensuing year (Form ~~No. 10~~) and forward the same to the Amildar with explanation for all important variations in figures

so as to reach the Deputy Commr. before the 31st March every year.

38. It is not necessary that the Panchayet should provide for expenditure in the Budget for every year. Funds should not generally be frittered away on establishments and minor works.

39. The funds available should, as far as possible, as a general rule, be accumulated for carrying out permanent improvements to the village.

40. When funds permit, provision may be made for lighting the village and for miscellaneous improvements and the estimates of expenditure may include as many optional items as are approved by the Panchayet, provided that the estimated closing balance does not fall short of one-sixth of the estimated normal income of the year.

41. Incomplete Works which are not abandoned by the panchayet, shall have preference over new works.

42. The estimates for receipts and for varying charges, should be based on the average of the past three years. The average, however, is only to be regarded as a guide and any increase or decrease should be clearly explained.

43. All expenditure during the course of the year must be regulated in accordance with the allotments in the sanctioned budgets.

44. The Amildar may sanction allotments from balances for expenditure, when absolutely necessary, provided that the re-estimated closing balance does not fall below one-sixth of the estimated normal income of the year.

~~*Under Sections 46 and 65 (2) (f).*~~

Administration Report.

45. A brief report on the working of the Panchayets in the Taluk in the preceding year shall be drawn up by the Amildar and submitted to the Deputy Commissioner on or before the 15th August every year.

46. The report should be as brief as possible and it should contain information on the following points and a statement of noteworthy facts in the history of the year's administration with explanation of large variations in statistics as compared with the previous year:—

(1) Constitution.
(2) Meetings.
(3) Elections.

(4) Financial results.
(5) Income with explanation for variations.
(6) Taxation, fresh imposts and variations in the rates of taxes, cesses or fees.
(7) Demand, collection, remission and arrears with explanation for bad collection, if collection work is unsatisfactory.
(8) Expenditure with explanation for variation.
(9) Closing balances.
(10) Progress in Sanitary arrangements and drainage.
(11) Progress in the execution of public works—description of and expenditure on original works of importance.
(12) Works done by the State Public Works Department.
(13) Lapses under Public Works.
(14) State of water supply and action taken to improve the same.
(15) Contributions from private persons and grants from Government and District Board and their utilisation.
(16) Cattle pounds.
(17) Important schemes under consideration, of the Panchayets.
(18) Names of gentlemen who evinced conspicuous practical interest in the administration of the Panchayet.

47. The report shall be accompanied by the following statements:—

I Statement (Form No. ~~11~~) showing the constitution of the Panchayets. 14
II Statement (Form No. ~~12~~) showing the details of income of the Panchayets. 15
III. Statement (Form No. ~~13~~) showing the details of expenditure of the Panchayets. 16
IV. Statement (Form No. ~~14~~) showing the details of balances and investments and custody of Panchayet Fund. 18
V. Statement (Form No. ~~15~~) showing the demand, collection and balance.
VI Statement (Form No. ~~15~~) showing the results of prosecutions for offences under the Village Panchayet Regulation and rules thereunder.

48. The review of the Deputy Commissioner on the working of the Panchayets in the District should be submitted to Government on or before the 30th September every year together with the consolidated statements for all the Panchayets in the District in the forms prescribed in rules Nos. 46 and 47 above.

By Order,

Secretary to Govt.
Local & Legislative Depts.

The Compiler, Mysore Gazette, for publication and supply of 100 copies in English and 200 copies in Kannada to the Sectt.

Copy forwarded with compliments to the Comptroller to Govt. for favour of issuing instructions in regard to the audit of the Panchayet Accounts as required by rule 33 and submission of 50 copies of the same for record in the Sectt.

By Order,

Secy. to Govt. Local Depts.

Notification.

In supersession of the rules in force on the subject and in exercise of the powers vested in them by sub-section (1) of section 59 of the Bombay Village Panchayat Regulation, 1959, and all other powers in this behalf, the following rules are made by the Government:-

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Finance and Accounts.

1. All cash transactions to which the Panchayet is a party, must, without any reservation, be brought to account.

2. All collections shall be in the custody of the Chairman of the Panchayet who shall pay them into the Panchayet Fund at least once a week unless the collections in his custody amount to Rs. 100 and more in which case they should be remitted forthwith.

3. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet Fund is lodged on orders signed by the Chairman. (Form No. 1).

4. The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet shall admit, pay on all such orders.

5. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book (Form No. 2) at the time of each transaction and all entries in the pass book shall be initialed by the authority in charge of the Bank, Society or other place where the Panchayet fund is lodged.

6. The Chairman shall keep a day book (Form No. 3) in which shall be entered day by day all sums received for credit to the Panchayet Fund and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the day book.

7. For all sums received a receipt (Form No. 4) shall be given.

8. For all sums paid a voucher (Form No. 5) shall invariably be taken from the payee.

9. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the day book.

10. The day book shall be added up and balanced at the end of each month and shall be signed by the Chairman.

11. The Chairman shall certify every month the balance in the day book to be correct and specify the custody in which the balance is held and shall forward a copy of the day book for each month to the Amildar so as to reach him on or before the 5th of the next month.

12. At every monthly meeting of the Panchayet the day book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.

13. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure, and balance approved and passed by the Panchayet.

14. The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account. (Forms Nos. 6 and 6A).

and entered in the Day Book and whenever additional funds are required for expenditure amounts spent to date will be recouped from the Bank or Society noting in the Day Book the entries upto which recoupment has been made.

The Panchayet m a resolution duly recorded, dispe h the preparation and sanction of estimate in the case of urgent r repairs costing not more than and shall forthwith send a copy of olution to the Amildar. In s a resolution of the Panchayet ompletion of the work or repair has been satisfactorily exec not less than the amou d may be accepted in audit with ormal estimate. The prepara ormal estimate may also be dis t the discretion of the Panc spect of petty works costing les ty rupees.

ordinarily orks started uld be completed hin the year.

Permanent Advance.

15. For the purpose of meeting petty payments, such sum not exceeding Rs. 50 as may be determined by the Amildar shall be drawn once for all from the Panchayet Fund to be held as permanent advance by the Chairman.

16. The amount so drawn should be debited in the account and an acknowledgment in the following form shall be obtained from the Chairman by the Amildar and filed in his office, a similar acknowledgment being obtained whenever there is a change in the personnel of the Chairman.

"I hold a permanent advance of Rs. ..... (in words) ..... which sum is due from me to the Panchayet Fund and I am personally responsible for the amount."

Date. Signature.

17. Petty payments out of permanent advance will be recouped as often as required.

18. No expenditure out of permanent advance shall remain unrecouped on the last day of the month.

19. A separate account of the permanent advance shall be kept and the expenditure recorded out of it as incurred from day to day shall be entered in the day book when recoupment is made against the date of such recoupment.

Deposits.

20. A register of all deposits (Form No. 7) paid to the credit of the Panchayet shall be maintained by the Chairman.

21. The deposit balance shall not be drawn upon to meet charges debitable to the general funds of the Panchayet.

22. Deposits, if any, given as securities by the Panchayet employees shall not be refunded till after the expiry of six months from the date on which the depositor ceases to be in service under the Panchayet.

Public Works.

23. An estimate (Form No. 8) shall be prepared which should be sanctioned by competent authority before any new work or repair is undertaken, and no works shall be commenced in the absence of a sanctioned estimate therefor.

24. To facilitate the preparation of estimates, a schedule of approved rates for each kind of work commonly executed by Panchayets shall be prepared and kept up to date by the Deputy Commissioner in consultation with the Executive Engineer. A copy of the schedule shall be furnished by the Deputy Commissioner to every Amildar and Chairman.

25. Works once commenced shall have preference over those not commenced, and shall be proceeded with until completion from year to year without fresh sanction.

26. Works should, as far as possible, be carried out by contract.

27. For every work given on contract and costing over Rs. 20, a deed of agreement on stamped paper shall be taken.

28. All estimates and allotments shall be entered in a register of works (Form No. 9) and the expenditure incurred recorded therein.

29. Works which do not require special skill and which are not estimated to cost more than Rs. 100 may, with the approval of the Panchayet, be done by daily labour and in such cases payments may be made daily by the Chairman or Secretary on a nominal monthly roll which should be written up by him.

30. Works done shall be paid for from the permanent advance as often as it is necessary.

Powers of sanction.

31. Panchayets are competent to sanction all expenditure within budget limits except in the following cases:—

(1) Estimates for original Public Works exceeding Rs. 100.

(2) Creation of any appointment on pay exceeding Rs. 7 a month.

Notification.

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under Secn. 65 of the Mysore Village Panchayet Regulation, 1926, and all other powers in this behalf, the following rules are made by the Government:-

Finance and Accounts.

1. All cash transactions to which the Panchayet is a party, must, without any reservation, be brought to account.

2. All collections shall be in the custody of the Chairman of the Panchayet who shall pay them into the Panchayet Fund at least once a week unless the collections in his custody amount to Rs. 100 and more in which case they should be remitted forthwith.

3. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet Fund is lodged on orders signed by the Chairman. (Form No. 1).

4. The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet shall admit, pay on all such orders.

5. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book (Form No. 2) at the time of each transaction and all entries in the pass book shall be initialed by the authority in charge of the Bank, Society or other place where the Panchayet fund is lodged.

6. The Chairman shall keep a day book (Form No. 3) in which shall be entered day by day all sums received for credit to the Panchayet Fund and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the day book.

7. For all sums received a receipt (Form No. 4) shall be given.

8. For all sums paid a voucher (Form No. 5) shall invariably be taken from the payee.

9. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the day book.

10. The day book shall be added up and balanced at the end of each month and shall be signed by the Chairman.

11. The Chairman shall certify every month the balance in the day book to be correct and specify the custody in which the balance is held and shall forward a copy of the day book for each month to the Amildar so as to reach him on or before the 5th of the next month.

12. At every monthly meeting of the Panchayet the day book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.

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14. The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account. (Forms Nos. 6 and 6A).

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Permanent Advance

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The amount so drawn should be debited in the account acknowledgment in the following form shall be obtained e Chairman by the Amildar and filed in his office, a acknowledgment being obtained whenever there is a in the personnel of the Chairman:—

"I hold a permanent advance of Rs. ..... (Rupees ds) ..... which sum is due from me to the yet Fund and I am personally responsible for the ount."

Date. Signature.

17. Petty payments out of permanent advance will be couped as often as required.

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19. A separate account of the permanent advance shall be pt and the expenditure recorded out of it as incurred from day day shall be entered in the day book when recoupment is de against the date of such recoupment.

Deposits

20. A register of all deposits (Form No. 7) paid to the credit of the Panchayet shall be maintained by the Chairman.

21. The deposit balance shall not be drawn upon to meet charges debitable to the general funds of the Panchayet.

22. Deposits, if any, given as securities by the Panchayet employees shall not be refunded till after the expiry of six months from the date on which the depositor ceases to be in service under the Panchayet

Public Works.

3. An estimate (Form No. 8) shall be prepared which should be sanctioned by competent authority before any new work or repair is undertaken, and no works shall be commenced in the absence of a sanctioned estimate therefor

24. To facilitate the preparation of estimates, a schedule of approved rates for each kind of work commonly executed by Panchayets shall be prepared and kept up to date by the Deputy Commissioner in consultation with the Executive Engineer. A copy of the schedule shall be furnished by the Deputy Commissioner to every Amildar and Chairman.

25. Works once commenced shall have preference over those not commenced, and shall be proceeded with until completion from year to year without fresh sanction.

but ordinarily all works started should be completed within the year.

26. Works should, as far as possible, be carried out by contract.

27. For every work given on contract and costing over Rs. 20, a deed of agreement on stamped paper shall be taken.

28. All estimates and allotments shall be entered in a register of works (Form No. 9) and the expenditure incurred recorded therein.

29. Works which do not require special skill and which are not estimated to cost more than Rs. 100 may, with the approval of the Panchayet, be done by daily labour and in such cases payments may be made daily by the Chairman or Secretary on a nominal monthly roll which should be written up by him.

30. Works done shall be paid for from the permanent advance as often as it is necessary.

Power of sanction

31. Panchayets are competent to sanction all expenditure within budget limits except in the following cases:

(1) Estimates for original Public Works exceeding Rs. 100.

(2) Creation of any appointment on pay exceeding Rs. 7 a month.

32. In all cases of expenditure beyond the limits of sanction of the Panchayets, the Amildar shall be competent to sanction the charge provided that the approval

(1) of the Deputy Commissioner shall be obtained in the case of estimates for original Public Works costing more than Rs. 500;

(2) of the Sanitary authority for the District shall be obtained in the case of all sanitary works.

Audit.

33. The Comptroller shall, from time to time, issue such instructions as may be necessary for the proper auditing of the accounts of the Panchayets.

34. The Inspector of Panchayets shall inspect and audit in detail at least once a year the receipts and expenditure of every Panchayet in the Taluk or Taluks under his charge and take prompt steps in consultation with the Chairman, to rectify all irregularities and errors.

35. The Chairman of the Panchayet shall for the purposes of such inspection and audit cause to be produced all such registers, and other documents, and furnish all such information, as the Inspector may require.

36. The Inspector shall act according to the instructions issued by the Comptroller from time to time for auditing the accounts.

Under Sections 41 *and* 65 (2) (*b*).

Budgets.

37. The Panchayet shall prepare the annual Budget estimates of its receipts and expenditure for the ensuing year (Form No. 10) and forward the same to the Amildar with explanation for all important variations in figures.

38. It is not necessary that the Panchayet should provide for expenditure in the Budget for every year. Funds should not generally be frittered away on establishments and minor works.

39. The fund available should, as far as possible, as a general rule, be accumulated for carrying out permanent improvements to the village.

40. When funds permit, provision may be made for lighting the village and for miscellaneous improvements and the estimates of expenditure may include as many optional items as are approved by the Panchayet, provided that the estimated closing balance does not fall short of one-sixth of the estimated normal income of the year.

41. Incomplete Works which are not abandoned by the panchay[illegible] erence over new works.

42. [illegible] or receipts and for varying charges, should b[illegible] erage of the past three years. The average, however, is only to be regarded as a guide and any increase or decrease should be clearly explained.

43. All expenditure during the course of the year must be regulated in accordance with the allotments in the sanctioned budgets.

44. The Amildar may sanction allotments from balances for expenditure when absolutely necessary, provided that the re-estimated closing balance does not fall below one-sixth of the estimated normal income of the year.

Under Sections 46 *and* 65 (2) (*j*).

Administration Report.

45. A brief report on the working of the Panchayets in the Taluk in the preceding year shall be drawn up by the Amildar and submitted to the Deputy Commissioner on or before the 15th August every year.

46. The report should be as brief as possible and it should contain information on the following points and a statement of noteworthy facts in the history of the year's administration with explanation of large variations in statistics as compared with the previous year:—

(1) Constitution.

(2) Meetings.

(3) Elections.

(4) Financial results.
(5) Income with explanation for variations.
(6) Taxation, fresh imposts and variations in the rates of taxes, cesses or fees.
(7) Demand, collection, remission and arrears.
(8) Expenditure with explanation for variation
(9) Closing balances.
(10) Progress in Sanitary arrangements and drainage.
(11) Progress in the execution of public works—description of and expenditure on original works of importance.
(12) Works done by the State Public Works Department.
(13) Lapses under Public Works.
(14) State of water supply and action taken to improve the same.
(15) Contributions from private persons and grants from Government and District Board and their utilisation.
(16) Cattle pounds
(17) Important schemes under consideration of the Panchayets.
(18) Names of gentlemen who evinced conspicuous practical interest in the administration of the Panchayet.

With explanation for bad collection if any.

47. The report shall be accompanied by the following statements:—

I. Statement (Form No. 11) showing the constitution of the Panchayets.
II. Statement (Form No. 12) showing the details of income of the Panchayets.
III. Statement (Form No. 13) showing the details of expenditure of the Panchayet.
IV. Statement (Form No. 14) showing the details of balances and investments in custody of Panchayet Fund.
V. Statement (Form No. 15) showing the results of prosecutions for offences under the Village Panchayet Regulation and rule thereunder.

V. Statement (Form No. 14) showing the demand, collections and balance.

48. The review of the Deputy Commissioner on the working of the Panchayets in the District should be submitted to Government on or before the 30th September every year together with the consolidated statements for all the Panchayets in the District in the forms prescribed in rules Nos. 46 and 47 above.

and Comptroller, ... for publication and supply of ... for in English and 250 copies in ... the Secretariat

Copy forwarded with compliments to the Comptroller to Govt. for favour of issuing instructions in regard to the audit of the Panchayet accounts as required by rule 35 and submission of 50 copies of the same for record in the Secrett.

By Order,

... Secy. to Govt.

32. In all cases of expenditure beyond the limits of sanction of the Panchayets, the Amildar shall be competent to sanction the charge provided that the approval

(1) of the Deputy Commissioner shall be obtained in the case of estimates for original Public Works costing more than Rs. 500;

(2) of the Sanitary authority for the District shall be obtained in the case of all sanitary works.

Audit.

33. The Comptroller shall, from time to time, issue such instructions as may be necessary for the proper auditing of the accounts of the Panchayets.

34. The Inspector of Panchayets shall inspect and audit in detail at least once a year the receipts and expenditure of every Panchayet in the Taluk or Taluks under his charge and take prompt steps in consultation with the Chairman, to rectify all irregularities and errors.

35. The Chairman of the Panchayet shall for the purposes of such inspection and audit cause to be produced all such registers, and other documents, and furnish all such information, as the Inspector may require.

36. The Inspector shall act according to the instructions issued by the Comptroller from time to time for auditing the accounts.

Under Sections 41 and 65 (2) (b).

Budgets.

37. The Panchayet shall prepare the annual Budget estimates of its receipts and expenditure for the ensuing year (Form No. 10) and forward the same to the Amildar with explanation for all important variations in figures.

38. It is not necessary that the Panchayet should provide for expenditure in the Budget for every year. Funds should not generally be frittered away on establishments and minor works.

39. The funds available should, as far as possible, as a general rule, be accumulated for carrying out permanent improvements to the village.

40. When funds permit, provision may be made for lighting the village and for miscellaneous improvements and the estimates of expenditure may include as many optional items as are approved by the Panchayet, provided that the estimated closing balance does not fall short of one-sixth of the estimated normal income of the year.

41. Incomplete Works which are not abandoned by the panchayet, shall have preference over new works.

42. The estimates for receipts and for varying charges, should be based on the average of the past three years. The average, however, is only to be regarded as a guide and any increase or decrease should be clearly explained.

43. All expenditure during the course of the year must be regulated in accordance with the allotments in the sanctioned budgets.

44. The Amildar may sanction allotments from balances for expenditure, when absolutely necessary, provided that the re-estimated closing balance does not fall below one-sixth of the estimated normal income of the year.

Under Sections 46 and 65 (2) (j).

Administration Report.

45. A brief report on the working of the Panchayets in the Taluk in the preceding year shall be drawn up by the Amildar and submitted to the Deputy Commissioner on or before the 15th August every year.

46. The report should be as brief as possible and it should contain information on the following points and a statement of noteworthy facts in the history of the year's administration with explanation of large variations in statistics as compared with the previous year:—

(1) Constitution.

(2) Meetings.

(3) Elections.

(4) Financial results.
(5) Income with explanation for variations.
(6) Taxation, fresh imposts and variations in the rates of taxes, cesses or fees.
(7) Demand, collection, remission and arrears.
(8) Expenditure with explanation for variation.
(9) Closing balances.
(10) Progress in Sanitary arrangements and drainage.
(11) Progress in the execution of public works—description of and expenditure on original works of importance.
(12) Works done by the State Public Works Department.
(13) Lapses under Public Works.
(14) State of water supply and action taken to improve the same.
(15) Contributions from private persons and grants from Government and District Board and their utilisation.
(16) Cattle pounds
(17) Important schemes under consideration of the Panchayets.
(18) Names of gentlemen who evinced conspicuous practical interest in the administration of the Panchayet

/ith explanation for bad collection if any.

47. The report shall be accompanied by the following statements:—

I. Statement (Form No. 11) showing the constitution of the Panchayets.
II. Statement (Form No. 12) showing the details of income of the Panchayets.
III. Statement (Form No. 13) showing the details of expenditure of the Panchayets.
IV. Statement (Form No. 14) showing the details of balances and investments and custody of Panchayet Fund.
V. Statement (Form No. 15) showing the results of prosecutions for offences under the Village Panchayet Regulation and rules thereunder.

V. Statement (Form No. 14) showing the demand, collection and balance.

48. The review of the Deputy Commissioner on the working of the Panchayets in the District should be submitted to Government on or before the 30th September every year together with the consolidated statements for all the Panchayets in the District in the forms prescribed in rules Nos. 46 and 47 above.

By Order,

Secretary to Govt.,
Local & Legislative Depts.

To

The Compiler, Mysore Gazette, for publication and supply of 100 copies in English and 200 copies in Kannada to the Secretariat

Copy forwarded with compliments to the Comptroller to Govt. for favour of issuing instructions in regard to the audit of the Panchayet accounts as required by rule 33 and submission of 50 copies of the same for record in the Secrett.

By Order,

L & L Secy. to Govt.

Fair draft.

L.1774/A.B.26-2613

Circ (Forms 1-6)

26-9-26

NOTIFICATION.

In exercise of the powers conferred on Government by the Mysore Village Panchayet Regulation, it is proposed to issue the following rules.

2. Notice is hereby given that the draft rules will be taken into consideration on or after the 19th September 1926. Any objection or suggestion which may be received from any person with respect to the draft rules before the aforesaid date will be taken into consideration.

DRAFT RULES.

Under Sections 42, 65 (1) and (2) (i) & (j).

Finance and accounts.

1. All cash transactions to which the Panchayet is a party, must, without any reservation, be brought to account.

2. All collections shall be in the custody of the Chairman of the Panchayet who shall pay them into the Panchayet Fund at least once a week unless the collections in his custody amount to Rs.100 and more in which case they should be remitted forthwith.

3. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet Fund is lodged on orders signed by the Chairman. (Form No. 1)

4. The Bank or Society or the person in charge of the Panchayet fund shall, so far as the funds to the credit of the Panchayet shall admit, pay on all such orders.

5. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book (Form No. 2) at the time of each transaction and all entries in the Pass Book shall be initialled by the authority in charge of

the Bank, Society or other place where the Panchayet fund is lodged.

6. The Chairman shall keep a day book (Form No.3.) in which shall be entered day by day all sums received for credit to the Panchayet Fund and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the day book.

7. For all sums received a receipt (Form No.4.) shall be given.

8. For all sums paid a voucher (Form No. 5.) shall invariably be taken from the payee.

9. Every receipt and voucher shall be writen up in counter-foil books and serially numbered and the number of each -- receipt and voucher shall be entered against the corresponding entry in the day book.

10. The day book shall be added up and balanced at the end of each month and shall be signed by the Chairman.

11. The Chairman shall certify every month the balance in the day book to be correct and specify the custody in which the balance is held and shall forward a copy of the day book for each month to the Amildar so as to reach him on or before the 5th of the next month.

12. At every monthly meeting of the Panchayet the day book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.

13. A record shall be made in the proceedings of the -- monthly meeting of the Panchayet of the total receipts, -- expenditure, and the balance approved and passed by the Panchayet.

14. The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classifed under

the several heads of account. (Forms No 6 and 6:A).

Permanent Advance,

15. For the purpose of meeting petty payments, such sum not exceeding Rs.50/- as may be determined by the Amildar shall be drawn once for all ~~sm~~ from the Panchayet Fund to be held as permanent advance by the Chairman.

16. The amount so drawn should be debited ~~in~~ the accou and an acknowledgment in the following form shall be obtained from the Chairman by the Amildar and filed in his office, a similar acknowledgment being obtained whenever there is a change in the personnel of the Chairman:-

"I hold a permanent advance of Rs. ..... in words) ..... which sum is due from me to the Panchayet Fund and I am personally responsible for the amount".

Date Signature.

17. Petty payments out of permanent advance will be recouped as often as required.

18. No expenditure out of permanent advance shall remain unrecouped on the last day of the month.

19. A separate account of the permanent advance shall be kept and the expenditure recorded out of it as incurred from day to day shall be entered in the day book when recoupment is made against the date of such recoupment.

Deposits. (Form no 7)

20. A register of all deposits paid to the credit of the Panchayet shall be maintained by the Chairman.

21. The deposit balance shall not be drawn upon to meet charges debitable to the general funds of the Panchayet.

22. Deposits, if any, given as securities by the Panchayet employees shall not be refunded till after the expiry of six months from the date on which the depositor ceases to be in service under the Panchavet.

Public Works.

~~23. An estimate shall be~~

Public Works.

23. An estimate (Form No. 8) shall be prepared which should be sanctioned by competent authority before any new work or repair is undertaken, and no works shall be commenced in the absence of a sanctioned estimate therefor.

24. To facilitate the preparation of estimates, a schedul of approved rates for each kind ofwork commonly executed by Panchayets shall be prepared and kept up to date by the Deputy Commissioner in consultation with the Executive Engineer. A copy of the schedule shall be furnished by the Deputy Commissioner to every Amildar and Chairman.

25. Works once commenced shall have preference over those not commenced, and shall be proceeded with until completition from year to year without fresh sanction.

26. Works should as far as possible be carried out by contract.

27. For every work given on contract, and ~~exceeding~~ costing over Rs.20, a deed of agreement on stamped paper shall be -- taken.

28. All estimates and allotments shall be entered in a register of works (Form no 9) and the expenditure incurred recorded therei

29. Works which do not require special skill and which - are not estimated to cost more than Rs.100 may, with the approval of the Panchayet, be done by daily labour and in such ~~if~~ cases payments may be made daily by the Chairman or Secretary on a nominal monthly roll which should be written up by him.

30. Works done shall be paid for from the ~~imprest~~ permanent advance as often as it is necessary.

Powers of sanction.

31. Panchayets are competent to sanction all expenditure withih budget limits except in the following cases:-

(1) Estimates for original Public Works exceeding Rs.100.

(2) Creation of any appointment on pay exceeding Rs.7/- a month.

32. In

32. In all cases of expenditure beyond the limits of sanction of the Panchayets, the Amildar shall be competent to sanction the charge provided that the approval

(1) of the Deputy Commissioner shall be obtained in the case of estimates for original Public Works costing - more than Rs.500/-.

(2) of the Sanitary authority for the District shall be obtained in the case of all sanitary works.

A U D I T.

33. The Comptroller shall, from time to time, issue such instructions as may be necessary for the proper auditing of the accounts of the Panchayets.

34. The Inspector of Panchayets shall inspect and audit in detail at least once a year the receipts and expenditure - of every Panchayet in the Taluk or Taluks under his charge and take prompt steps in consultation with the Chairman, to rectify all irregularities and errors.

35. The Chairman of the Panchayet shall for the purposes of such inspection and audit cause to be produced all such registers, and other documents, and furnish all such information, as the Inspector may require.

36. The Inspector shall act according to the instructions issued by the Comptroller from time to time for auditing the accounts.

Under Sections 41 & 65 (2) (b

Budgets.

37. The Panchayet shall prepare the annual Budget estimates of its receipts and expenditure for the ensuing year (Form No.19) and forward the same to the Amildar with explanation for all important variations in figures.

38. It is not necessary that the Panchayet should provide for expenditure in the Budget for every year. Funds should not generally be frittered away on establishments and minor works.

39. The funds available should, as far as possible, as a general rule, be accumulated for carrying out permanent -- improvements to the village.

40. When funds permit, provision may be made for lighting the village and for miscellaneous improvements and the estimates of expenditure may include as many optional items as are approved by the Panchayet, provided that the estimated closing balance does not fall short of one-sixth of the estimated normal income of the year.

41. "Incomplete Works" which are not abandoned by the Panchayet, shall have preference over new works.

42. The estimates for receipts and for varying charges, should be based on the average of the past three years. The average, however, is only to be regarded as a guide and any increase or decrease should be clearly explained.

43. All expenditure during the couse of the year must be regulated in accordance with the allotments in the sanctioned budgets.

44. The Amildar may sanction allotments from balances for expenditure, when absolutely necessary, provided that the re-estimated closing balance does not fall below one-sixth of the estimated normal income of the year.

Under Sections 46 and 65 (2) (j).

Administration Report.

45. A brief report on the working of the Panchayets in the Taluk in the preceding year shall be drawn up by the Amildar and submitted to the Deputy Commissioner on or before the 15th August every year.

46. The report should be as brief as possible and it should contain information on the following points and a statement of noteworthy facts in the history of the year's administration with explanation of large variations in statistics as compared with the previous year:-

(1) Constitution.
(2) Meetings.
(3) Elections.

(4) Financial results.
(5) Income with explanation for variations.
(6) Taxation, fresh imposts and variations in the rates of taxes, cesses or fees.
(7) Demand, collection, remission and arrears.
(8) Expenditure with explanation for variation.
(9) Closing balances.
(10) Progress in sanitary arrangements and drainage.
(11) Progress in the execution of public works - description of and expenditure on original works of importance.
(12) Works done by the State Public Works Department.
(13) Lapses under public works.
(14) State of water supply and action taken taken to improve the same.
(15) Contributions from private persons and grants from Government and District Board and their utilisatio
(16) Cattle pounds.
(17) Important schemes under consideration of the Panchayets.
(18) Names of gentlemen who evinced conspicuous practical interest in the administration of the Panchayet.

47. The report shall be accompanied by the following statements:-

I. Statement (Form no 11) showing the constitution of the Panchayets.

II. Statement (Form no 12) showing the details of income of the Panchayets.

III. Statement (Form no 13) showing the details of expenditure of the Panchayets.

IV. Statement (Form no 14) showing the details of balances and investments and custody of Panchayet Fund.

V. Statement (Form no 15) showing the results of prosecutions for offences under the Village Panchayets Regulation and rules thereunder.

48. The review of the Deputy Commissioner on the working of the Panchayets in the District should be submitted to Government on or before the 30th September every year together with the consolidated statements for all the Panchayets in the District in the forms prescribed in rules Nos. 46 and 47 above.

By Order,

Secretary to Government,

Local and Legislative Departments.

Form 1.

(See rule 3)

Order for withdrawal of amounts from the funds of the ..... Village Panchayet, ... Hobli, ... Taluk.

~~(Counter~~

No.

To

.....

.....

Please pay the bearer Rupees ...

.....

and debit the amount to the funds of the Village Panchayet.

Date,
Place.

Chairman of the
..... Village Panchayet.

No.

To

.....

.....

Please pay the bearer Rupees

.....

and debit the amount to the funds of the Village Panchayet.

Date,
Place.

Chairman of the
..... Village Panchayet.

Form 2.

(See rule 5)

Pass book of the ..... Village Panchayet..... Hobli ..... Taluk.

Date.	Amount lodged or withdrawn (to be entered in words.)	Amount lodged.	Amount withdrawn.	Balance at credit.	Initials of the Banker.
1	2	3	4	5	6
		Rs	Rs	Rs	

Form 5.

(See rule 6)

Day book of the.....Village Panchayet,.....Hobli,.....Taluk.

Receipts.					Expenditure.				
Date.	Receipt number.	Particulars.	Amount received.	Daily total.	Date.	Voucher number	Particulars	Amount paid.	Daily total.
1	2	3	4	5	6	7	8	9	10

Form 4.

(See rule 7)

Acknowledgment for receipt of money.

Receipt No. ....

Office of the Village Panchayet of .....

Date,

Received from .....

rupees .....

on account of .....

....

Chairman or Secretary.

Acknowledgment for receipt of money.

Receipt No. .....

Office of the Village Panchayet of .....

Date,

Received from .....

rupees .....

.....

on account of .....

.....

Chairman or Secretary.

Form 5.

(see rule 8)

Payee's receipt.

No. .....

Received this day .....of.....19..~~of 19~~ from the Chairman f the ..... Village Panchayet,.....Hobli, ... Taluk, the sum of rupees ..... on account of .....

Receipt stamp
for sum above
Rs.20/-.

Payee's signature.

Form 6

(See rule 14)

Classified Register of receipts of the ..... Village Panchayet/.....Hobli .....Taluk.

Month.	Date.	Heads of receipts.													
		House tax.	Tax on shops & places of trade or business.	Cart tax.	Tax on vacant sites and hittals	Other taxes, cesses or ~~xxx~~ rates.	License fees.	Other fees.	Cattle pounds	Fines.	Grants and contributions	Other items	Deposits	~~Total~~ Advances	Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs	Rs A P

Form 6 A
(See rule 14)

Classified register of expenditure of the ..... Village Panchayet, ... Hobli, ... Taluk.

Month.	Date.	Office charges.	Collection charges.	Conservancy and sanitation	water supply and maintenance	Public works	Medical relief.	Cattle pounds.	Other charges.	Deposits.	Advances.	Total.
		1	2	3	4	5	6	7	8	9	10	11	12
		Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs

Form 6A(~~Contd~~)
(See rule 14)

Classified register of expenditure of the ..... Village Panchayet, ...Hobli, ...Taluk.

Month.	Date.	Office charges.	Collection chatges	Conservancy and sanitation.	Water supply and maintenance.	Public works.	Medical relief.	Lighting charges.	Cattle pounds.	Other charges.	Deposits.	Advances.	~~Irrigation~~	Total.
		1	2	3	4	5	6	7	8	9	10	11	12	
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	

Form 7

(See rule 20)

Register of deposits received by the ..... Village Panchayet .....Hobli.....Taluk.

Sl. No.	Date of receipt	From whom received.	Nature of deposit.	Amount of deposit.	Number of Receipt for credit in cash book.	Details of repayment			
						Date.	Amount repaid	Balance at credit.	Initials of Secretary of Chairman.
1	2	3	4	5	6	7	8	9	10
				Rs			Rs	Rs	

Form 8

(see rule 23)

~~Form of estimate for Public Works.~~ Estimate for Public works

Detail of work.	No.	Measurement			Contents.	Total ~~quantity~~ of each description of work.	Rate. ~~Rs. As. Ps.~~	Cost. ~~Rs. As. Ps.~~	R e m a r k.s.
		Length.	Breadth or thickness	Hight or depth.					
							Rs	Rs	~~Chairman~~.

Sanctioned for rupees ... ...

Form 9

(See rule 28)

Register of works executed by the ..... Village Panchayet, ... Hobli, ...Taluk,

Sl.No.	Nature and description of work.	Date of commencement of work	Amount of estimate	Outlay to the end of previous year	Current year's allotment.	Payments during the year.												Total.	Date of completion of work.	Date fixing of work
						July	August	September	October	November	December	January	February	March	April	May	June			
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs			

Form 10.
(see rule 37)

Budget estimates of the ..... Village Panchayet, ...
Hobli, ... Taluk.

A. Details of estimates of income.

Items of receipts.	For current year.			For the year of Budget.			Explanation for variation
	Opening balance of arrears.	New demand	Amount expected to be collected	Opening balance of arrears	New demand	Amount estimated to be collected.	
1	2	3	4	5	6	7	8
	Rs	Rs	Rs	Rs	Rs	Rs	
1. House tax.							
2. Tax on shops and places of trade or business.							
3. Cart tax.							
4. Tax on vacant sites & hittals							
5. Other txes, cesses or rates							
6. License fees.							
7. Other fees.							
8. Cattle pounds.							
9. Fines.							
10. Grants and contributions.							
11. Other items.							
12. Deposits.							
13. Advances.							
Total receipts.							
Opening ~~cash~~ balance.							

B. Details of estimates of expenditure.

Items of expenditure.	Estimates for the current year.	Estimates for the year of Budget.	Explanation for variation.
1	2	3	4
	Rs	Rs	
1. Office charges.			
2. Collection charges.			
3. Conservancy & sanitation.			
4. Water supply & maintenance.			
5. Public works.			
6. Medical relief.			
7. Lighting charges.			
Cattle pounds.			
Other items.			

nditure.

balance

Form 10 (Contd)

C. Statement showing the details of establishment and other recurring ~~charges~~ charges.

Item.	Number.	Rate per mensem.	Total per mensem.	Total per year
1	2	3	4	5
		Rs.	Rs	Rs
Total				

D. Statement showing the details of expenditure on Public Works

Name of work.	Amount of estimate	Total ~~estimated amount of~~ estimate up to the end of current year	Grant expected from Government	Dist. Bd.	Other sources (to be specified)	Estimated outlay during the year of budget	Estimated amount of outlay up to end of the current year
1	2	3	4	5	6	7	8
		Rs	Rs	Rs	Rs	Rs	Rs
Total							

Form 11

(See rule 47)

Statement showing the constitution of the village Panchayets in the .....Taluk for the year 19 -19

Sl. No.	Name of Panchayet	Date of constitution.	Number of villages under the jurisdiction of the Panchayet.	Sanctioned strength of members.			No. of members on the last day of the year.			No. of meetings held				Average attendance at each meeting.	Whether there is an elected chairman for the Panchayet.	Whether there is a Secretary for the Panchayet.
				Elected.	Nominated.		Elected.	Nominated.		Ordinary.		Special.				
					Men	Women		Men	Women	Men	Women	Men	Women			
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Total for the ~~taluk~~ Taluk.															

Form 12.
(See rule 47)

Statement showing the details of income of the Panchayets in the ..... Taluk for the year 192 -19

Hobli	Sl no	~~Names of Panchayets.~~ Names of Panchayets	House tax.	Tax on shops and places of trade or business.	Cart tax.	Tax on vacant sites and -- hittals.	Other taxes, cesses or rates.	License fees.	Other fees.	Cattle pounds.	~~Fines.~~ Fines.	Grants and contributions.	Other items.	Deposits.	Advances.	~~Investments.~~	Total income.	Opening balance.	~~Total~~ Grand total.	Income for the previous year.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	~~17~~	18	19	20	21	22
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
		~~Total for the Taluk.~~																			
		Total for the Taluk.																			

Form No. 13.
(See rule 47)

Statement showing details of expenditure of the village Panchayets in the ..... Taluk for the year 19 - 19 .

Hobli No	~~Names of Panchayets.~~ Names of Panchayets	Office charges.	Collection charges.	Conservancy and sanitation.	Water supply and maintenance charges.	Public works.	Medical relief.	Lighting charges.	Cattle pounds.	Other items.	Deposits.	Advances.	~~Investments.~~	Total expenditure. ~~Total Expenditure.~~	Closing Balance.	~~Grand total.~~ Grand total	Expenditure for the previous year	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs	Rs	
		~~Total for the Taluk.~~																
		Total for the Taluk																

Form 14
(See rule 47)

Statement showing details of balances and investments and custody of Panchayet funds in the ..... Taluk for the year 19 -19 .

Sl. No.	Names of Panchayets.	Closing balance ~~of closing balance~~.				Details of custody ~~Outlay~~ of closing balance					
		~~Under~~ deposits.	~~Under~~ advances.	~~Under~~ other heads (to be specified)	Total.	In Govt. Treasury.	In Govt. Savings Banks.	In Postal Savings Banks.	With Chairman or Secretary.	In other places to be specified.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	Total for the Taluk.										

Form 15.

(See rule 47)

Statement showing results of prosecutions under the Village Panchayet Regulation and the rules thereunder in the..... Taluk during the year 19 -19 .

Taluk	Sl no.	~~Names of Panchayats.~~ Names of Panchayets	~~Reference to Secn. or rule under which offence committed~~	Nature of offence.	No. ofpersons pending trial at the baginning of the year.	No. of persons newly prosecuted during the year.	Total number.	Number of persons acquitted or discharged.	Number of persons pending trial with whom offences were compounded	~~Since imposed.~~ Names of persons against whom cases were withdrawn	Fines imposed Rs	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
		Total for the Taluk.										

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Section

File No.

Serial No.

No. L 22242

Diary No. of letter replied to.....

~~To~~

.....

General and Revenue Secretariat

( )

the *192*

Dear Sir,

I am desired to request you to be so good as to arrange for the publication ~~of~~ in Kannada ~~of translation~~ in the next issue of the Mysore Gazette of notification no L 1774/L.B 25-26-13 of 6-9-26 containing certain draft rules relating to the accounts, inspects and administration of Village Panchayets.

Yours sincerely

Date of issue.....22/9/26.....

Signed by.....M. T. S.....

List of enclosures.....

Copied by.....

Examined by.....

B. Puttaiya Hony. B.A.

~~Compiler~~ Mysore Gazette

over

L Bs 26-26-25

NOTIFICATION. No L 222

Bs 21/9/2

Notice is hereby given that the time for consideration of the draft rules published under Notification No. L. 1774- L. B. 25-26-13 dated 6th September 1926 is extended to the 7th October 1926. Any objection or suggestion which may be received from any person with respect to the said draft rules before the aforesaid date will be taken into consideration by the Government.

"By order,"

25 28 19
17/9/26

Secretary to Govt.,
L and L. Deptts.

To

The Compiler, Mysore Gazette for publication.

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Section B3

File No. 26-26

Serial No. 28

No. L2257-8.

Diary No. of letter replied to.....

To

The Dy Comrs of DKs

General and Revenue Secretariat

( )

the *192*

Sir,

I am directed to invite your attention to notfn no 1774/L.B 25-26-13 of 6-9-25 published in English in the Mysore Gazette of the 14th September 1926 containing draft rules relating to the accounts, wages and administration reports of Village Panchayats and to request you to be so good as to favour Govt with your remarks at a very early date

I have etc

over

Dy Secy

21/9/26.

Date of issue 23/9/26

Signed by A. T. S.

List of enclosures.....

Copied by.....

Examined by.....

WD 01265—GPB—31,000—24-12-25

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Section LB
File No. 26-26
Serial No 32

Diary No. of letter replied to.....

No. L 2326-33.

To

The Secy Commissioners

General and Revenue Secretariat
( )
the *192*

Date of issue 29/9/26

Signed by W. T. H. T. Sy.

Sir,

In continuation of this office Circular letter No L 2251-8 LB 26-26-29, dated the 23rd Septr 1926 inviting attention to the draft rules published in the Mysore Gazette of 10th inst regarding the accounts, Budgets & administration reports of Village Panchayats under the new Regn and calling for your remarks in respect of them, I am directed

Rly over

List of enclosures.....

Copied by.....

Examined by.....

To forward herewith two printed copies of the said rules and to request that the submission of your remarks, if any, in the matter may be immediately expedited

Yours

28/9/26

for Secy to Govt
of Assam

No.

M. Ramaswamiah, B.A., B.L.,

ಯಂ. ರಾಮಸ್ವಾಮಯ್ಯ, ಬಿ.ಎ., ಬಿ.ಎಲ್.,
ಲಾ ಯ ರ್.

Akkihebbal
(Santhepet, Mysore.
ಸಂತೇಪೇಟೆ, ಮೈಸೂರು)

Dated 26.9.26

LB 25-26-41

To.

The Secretary to Government
Local & Legislative Department
Bangalore

GOVERNMENT SECRETARIAT
14452
30 SEP 1926
LOCAL SELF GOVT. BRANCH

Sir,

In pursuance of the Government Notification No. 74 - LB 25-26-13 dated the 6th Sept 1926 inviting from the public any objection or suggestion with regard to the draft rules relating to the Mysore Village Panchayat Regulation, we beg to make the following suggestions

Power of sanction. 31 (2)

Suggestion herein "Creation of any appointment on pay exceeding Rs 10" instead of "creation of any appointment on pay exceeding Rs 7 a month".

Reasons for the suggested change:- The scale of pay of Scavengers and Sweepers in a Village Panchayat ranges generally from Rs 7 to Rs 10 a month. These Scavengers who come generally from outside,

do not stick to one place permanently but will be moving about to & fro very frequently. and when such of the Sweepers who are drawing salary Rs 7/- a month, abruptly leave the place, no new person can be appointed unless with the previous sanction of the superior officer. This means so much delay and inconvenience to people, interfering with the sanitation & public health. It is therefore very desirable to enhance the power of appointment of the Village panchayathu, pro tem upto the limit of Rs 10/- instead of Rs 7/- as per rule now so that the Scavengers may be appointed as Vacancies occurs and public health safeguarded.

Yours truly
Sd
Your most obedient servant
Sd illegible
Member
Sd illegible
Vice-President Tekkumbhagam
Kuthuparamba Taluk

Sd illegible
Representative Assembly member
Kuthuparamba Taluk.

15030

D. C. 4]

No. S/-459-26

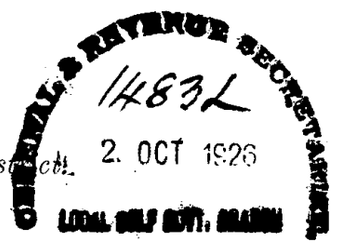
Enc.

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated Tumkur, 30th September 1926.

From

K. V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Tumkur District.



B. Nagappa, Esquire, Bar-at-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Local and Legislative *Departments,*
Bangalore.

Sir,

With reference to your letter No. L.2251-8 of the 23rd instant, calling for my remarks on the draft rules relating to the Accounts, budgets and administration reports, published in the Gazette of the 14th instant, I have the honor to state that I have no remarks to offer, as the rules seem to be alright.

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Tumkur District.

NVK.

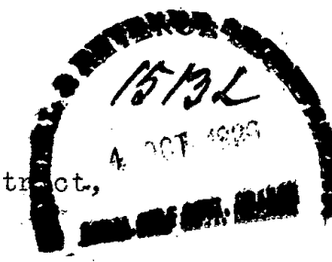
6534

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 2nd October 1926.

No.L.Dis.513-26/L.S.G.

From

R. Nanasamy Rao, Esquire.,
Deputy Commissioner, Hassan District,
H a s s a n.



To

B. Nagappa, Esq., Bar-at-Law.,
Secretary to Government,
Local and Legislative Departments,
B a n g a l o r e.

B 26-26-38

S i r,

With reference to your letter No. L 2251-8 dated the 23rd September 1926 calling for my remarks on the draft rules relating to the accounts, budgets and administration reports of Village Panchayats published in the Mysore Gazette with Government Notification No. 1774/L.B.25-26-13 dated the 6th September 1926, I have the honor to state as follows:-

2. Under Rule 2, the collections of Panchayat money can be kept with the Chairman and remitted once a week, collections amounting to Rs. 100/- and more being credited forthwith. I do not think it desirable to leave large amounts in the hands of a single individual for a week. As the Bank or Society, in which Panchayat funds are lodged, may not be generally located far away from the Head Quarters of the Panchayats concerned, the draft rule may be modified so as to require daily or in unavoidable cases bi-weekly remittances of collections being sent to the Bank or Society in which funds are generally deposited. Such a procedure may minimise opportunities for malpractices.

3. Rule 29 provides for public works, costing not more than Rs. 100/- which do not require special skill being carried out on Amani by the Panchayats concerned. The system of execution of

of works on Amani is open to comment and criticism. However, the maximum limit of the cost of the public works that can be so executed may be reduced from Rs. 100/-- to Rs. 50/- with a clear provision that works should be executed on Amani only in very emergent cases where there is no Contractor or any body coming up to take up the work or where it is profitable to the Panchayat concerned.

4. In Rule 32, the power of sanction of public works conferred on the Amildar may be restricted to Rs. 250/- instead of Rs. 500/-; The correspondence involving higher amounts may be made to pass through the Sub Division-Asst. Commissioner who will always furnish his opinion as regards the necessity for the proposed work.

5. As in the case of other deparmental budget estimates, a provision may be made in the rules fixing some date in the month of April every year for submission of the Budget Estimates of the Panchayats to the Amildar.

6. With the above modifications, the draft rules seem suitable and may be passed.

I have the honor to be,

S i r,

Your most obedient servant,

Deputy Commissioner,

Hassan District.

AS/2-10.

11680

D.C.4]

W D—GPB—1,000—29-9-22

1569K

No. L.Dis: 2324 / 26-27 OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.

Dated Chikmagalur 8th October 1926.

REV. ENC FROM 10. OCT. 1926 G. D. SECTION

To

D. Srinivasa Iyengar Esq., B. A.,
Deputy Commissioner,
Kadur District.

B. Nagappa Esq., Bar-at-law.,
Secretary to the Government of Mysore.
Local & Legis Deptts. *Bangalore.*

HB 26-26-46

Sir,

Remarks in respect of the Draft-rules regarding Accounts, Budgets and Administration Report of village Panchayets.

With reference to your No. L. 2351-8/L. L. 26-26-28 and 2326-33 dated 23rd and 29th September 1926 respectively, calling for my remarks as regards the draft rules about the Accounts, Budgets and Administration Report of village Panchayets, I have the honour to offer the following suggestions:—

P T O

2. In rule 37 it is desirable to fix the date for the submission of the Annual Budget estimates to the Amildar. Therefore, after the words "in figures" in the last line the words "before the 31st March of every year" may be added.

3. The other draft rules appear to be suitable, and further I have no suggestions to make.

I have the honour to be
Sir,
Your most obedient servant

D. Srinivasamurthy

Deputy Commissioner
Kadur District.

In all future correspondence please quote
No. C/143(e)
24 26 27

18791

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
Chitaldrug, dated 11-10- 14 *192* 6.

ENCLOSURES

FROM

S. VENKATARANGAM, ESQ., B.A., B.L.,
PRESIDENT, DISTRICT BOARD,
CHITALDRUG DISTRICT.

GEN. & REV. SECTT. L 16. OCT. 1926 To G. D. SECTION.

REVENUE 16572 19 OCT 1926

TO

THE SECRETARY TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
LOCAL AND LEGISLATIVE DEPARTMENT,
BANGALORE.

LB 26-26-55

Sir, 19/10

With reference to your letter No.L.2257-8 L.B.26-26-29 dated 23rd September 1926 calling for my ~~remarks~~ remarks in respect of the draft rules re the Accounts, Budgets and Administration reports of village Panchayets under the New Regulation, I have the honor to state that the rules may be adopted with the following modifications:-

1. That, whenever the collections in the custody of Chairman of the Panchayet amount to Rs. 50/- and more, they should be remitted ~~forthwith~~ forthwith to the Treasury.

2. That the money limit upto which Panchayets can sanction estimates for public works may be fixed at Rs. 50/- in the case of original works and Rs. 100/- in the repair works while the same in the case of original works and repair works to be sanctioned by the Amildar may be fixed at Rs. 100/- and Rs. 250/- respectively.

3. That the approval of the Deputy Commissioner should be obtained for the creation of any appointment on a pay exceeding Rs. 10/- a month.

The modifications suggested seem to be necessary to prevent Panchayet Funds from frittered away on establishment and minor works and minimise temporary misappropriation of funds collected, as far as possible.

I have the honor to be,
Sir,
Your most obedient servant,
Treasury Assistant Commissioner Addl Asst.
For Deputy Commissioner,
Chitaldrug District.

Absent from Headquarters.

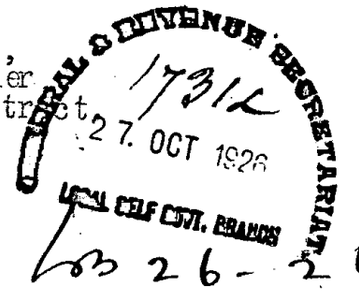
19399

No. C. 549/26-27 Office of the Deputy Commissioner,
Bangalore District,

Dated, Camp: Mysore, 17th/20th October 1926.

From

T. Govinda Rao, Esqr.,
Deputy Commissioner
Bangalore District.



1731L

26-26-56

To

B. Nagappa, Esqr., Bar-at-law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
B a n g a l o r e.

Sir,

With reference to your letter No.L.2251-8/ dated 23rd ~~Sept~~ September 1926 calling for my remarks on the draft rules relating to the accounts, budgets, and administration reports of Village Panchayats, I have the honour to submit a note containing my remarks thereon.

I have the honour to be,
Sir,
Your most obedient servant,

T. Govinda Rao

Deputy Commissioner,
Bangalore District.

A note containing remarks and proposed alterations on the draft Rules relating to the Accounts, budgets and Administration reports of Village Panchayats.

Rule 2 :-

For the words "pay them into the Panchayat Fund", the words "Credit them to the Panchayat Fund in the Government Savings Bank or other institution or person prescribed under Section 35 (3)" may be substituted, to make the meaning clearer. In the rule it is prescribed that remittances should be made by the Chairman once a week; it is desirable to extend the time limit to a month as in the case of revenue collections especially when the treasury or other institution where it has to be lodged is at a distance of five miles or more.

Rule 15:--

A permanent advance of Rs.20/- should be quite enough for petty payments by Village Panchayats. Otherwise the discretion of fixing the amount may be vested in the Deputy Commissioner.

Rule 19:--

For 'out of' in line 2 substitute "in" and for "shall be" substitute "and also".

Rule 24:

The schedule of rates as prevailing in the Taluks should be prepared by the Amildar in consultation with the P.W.D. Sub Division Officer. The Amildar should furnish a copy of it to all the

the Chairman, and submit a copy to the Deputy Commissioner also.

Rule 29:-

Payments for work done by amani should be made by the Chairman who should take the help of one or two Panchayatdars, appointed at a meeting, for checking measurements etc.

Powers of Sanction.

Rule 31 (1):--

The power of sanction of works by Panchayats may be limited to Rs.50/- for the present.

(2) No new appointment should be created by the Panchayat if there is no provision for it in the sanctioned Budget, and the
29 entire cost should not exceed Rs.300/- in a year.

Rule 32:--

The Amildar's power of sanction may be limited to Rs.250/-.

30 (1) All works costing more than Rs.250/- should be sanctioned by the Deputy Commissioner.

2) Works of Sanitary Nature:--

As the Deputy Commissioner would himself naturally
31 consult the Sanitary authorities wherever necessary in case of sanitary works it would be enough if his approval is obtained in the case of works costing more than Rs.100/-.

B u d g e t s.

Rule 37:--

The chairman or in his absence, the Secretary should forward the Budget estimates of every year to the Amildar on or before 15th
32 February of the year preceding.

Rule 45:-- Administration Report:--

The period of submission of the report may be extended up to
33 the end of August every year.

Rule 48:--

3.4 The period of submission of review to Government may be extended to the end of October every year.

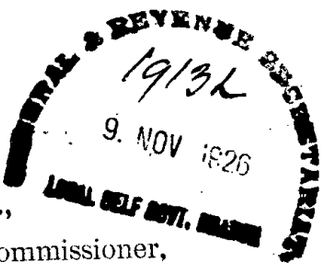
Deputy Commissioner,
Bangalore District.

No. M.3-C.895/26-27 n

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

26726

Shimoga, Dated the 1st Novr. 1926



From

A. K. Syed Tajpeeran Esqr. B. A.,
Deputy Commissioner,
Shimoga District.

To

B.Nagappa,Esquire,Bar-at-law,
Secretary to Government Local and Legislative
Departments in Mysore,
Bangalore.

Sir,

Adverting to your letter No.L.2251-8 calling for my remarks on the draft rules relating to the accounts,budgets and administration reports of village panchayets published under Nofification No.L.1774-L.B.25-26-13 dated 6th September 1926,I have the honor to state that I consider the same suita ble.In rule 2 the words "at least once a week" might be changed to " at least once a month".The Panchayet Fund to begi with should invariably be lodged in the Government Treasury. It is too much to expect the Chairman to remit the collections once a week.There will not be in all cases the necessary establishment.Besides the distance from the village to the taluk treasury and the time taken in going to and coming from the taluk office have to be taken into consideration.The patels make the remittances only once a month.Further there is the safe-guard that all sums of Rs.100 and above have to be remitted forth-with.I am therefore of opinion that the changed proposed might be adopted.I have no other remarks to make.

2. It is piously hoped that we would be able to secure such intelligent honorary chairmen who would take the trouble of studying and understanding these rules and carrying them out

3. It is very necessary that all the required forms printed in Kannada should be supplied at least one month in advance

advance of the formation of the Panchayets.If there is any delay in this matter the Panchayets will not at all begin to work and once they are allowed to function indifferently it would be a tremendous up-hill work to set them right. The Regulation and Rules in Kannada should also be supplied at the same time.

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Shimoga District.

2302

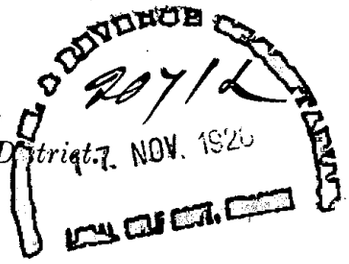
In all future correspondence please quote this number.
A.5-C.2131-26-27.
Encs.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT,

Dated Kolar, the 15th November *192* 6.

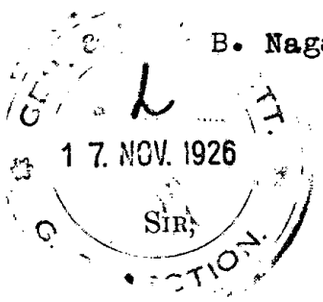
FROM

S. HIRIANNAIYA, Esq., M.A., B.L.,
Deputy Commissioner, Kolar District.



To

B. Nagappa, Esq., Bar-at-Law,
Secretary to Government of Mysore,
Local & Legislative *Departments, Bangalore.*



SIR,

26-26-97

With reference to your letter No:L.2251-8 dated the 23rd September 1926, requesting my remarks about the draft rules relating to the accounts, budgets and administration reports of Village Panchayets, I have the honor to state that I consider the following changes in the rules necessary to the extent mentioned with regard to each.

Rule No:2. Insisting upon collections being sent to a Bank etc., every week will work as a great hardship unless such banks etc., are situate within three miles of the headquarter of the Village Panchayet. Barring cases where the treasury or a bank is so situated, I would say that the remittance might be made once in a month.

Rule 31(1) I would enhance the powers of sanction of the Village Panchayets to estimates of Rs. 200/-. The more we trust the panchayets the better.

Rule 32(2) To say that the approval of the Chief Sanitary authority in the district should be obtained in the case of "all sanitary works", would be, to provide a fruitful source of delay even in small matters. I would fix a limit, and say, that sanitary works costing above Rs. 300/- should receive the approval of the Sanitary authorities before they are commenced. In other cases the

approval of the Amildar should be sufficient.

In cases of laying out a new village, however, I would consider it necessary to consult the sanitary authorities, though the laying out may cost less than Rs 300/-, but even in such cases, if a reply is not received in three months, I would say the Amildar's opinion should be enough to start work.

The other rules do not call for remarks.

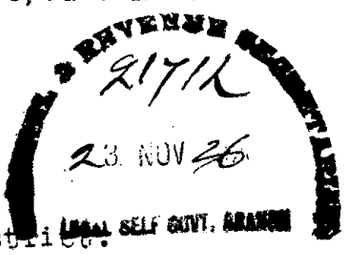
I have the honor to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.

V.V.R,
151126.

No.D2-956-26

Office of the Deputy Commissioner,
Mysore District,
Dated Mysore, 21st November 1926.



From

A.V. Ramanathan, Esq., B.A.,
Deputy Commissioner,
Mysore District.

To

B. Nagappa Esq., Bar-at-law.,
Secretary to Government of His Highness
the Maharaja of Mysore, Bangalore.

(Local and Legislative Departments)

Sir,

Lb 26-26—99

With reference to your letter No.L.2326-33 dated the 29th September 1926 calling for suggestions on the draft rules regarding the accounts, budgets and administration reports of Village Panchayets, I have the honor to state as follows:-

Rule 2. It would be difficult to insist on a weekly remittance of collections, especially where the money has to be remitted to the Treasury, and the Panchayet is at a considerable distance from the Treasury. It would be enough if provision is made for the payment of the month's collections to the Fund before the end of the month.

Rules 11 and 14. The forwardal of the copy of the Day Book every month involves considerable scriptory labour to the Panchayet office, and if the same has to be made use of in the Taluk office for writing up the Registers Forms Nos.6 and 6A from day to day, it requires more establishment in the Taluk office than is now contemplated. I would therefore suggest that the latter part of the rule, viz., " and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month" and Rule 14 m be omitted.

Rule 13. Provision may be made for recording in the Proceedings of the monthly meeting of the Panchayet a statement showing the D.C.B. of the Panchayet and for orwarding a copy of such proceedings to the Amildar.

Rule 19. The form of account has not been prescribed. One may be prescribed.

Rule 32 (a) The approval of the sanitary authority for the District need not be insisted upon for all sanitary works. A limit may be prescribed, say Rs.250/- and such approval insisted upon only in respect of costing more than s.250/-.

Rule 47. Another st ollection and balance of the several village Panchayets may also be prescribed to be submitted along with the Administration Report.

The registers prescribed need not be opened separately for every year. One register may be continued for some years, if there are sufficient number of pages in it.

Form 1. The order of withdrawl has been made payable to the bearer. It would safeguard the interests of the drawer as well as the drawee, if the name of the payee is required to be specifically mentioned.

A challan form for crediting the collections to the Panchayet Fund may likewise be prescribed, printed and supplied.

I have the honor to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,

Mysore District.

CMS.

NOTIFICATION.

No. L. 4346—*L. B.* 26-26-127, *dated 6th January* 1927.

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under section 65 of the Mysore Village Panchayet Regulation, 1926, and all other powers in this behalf, the following rules are made by the Government :—

Finance and Accounts.

1. All cash transactions to which the Panchayet is a party, nust, without any reservation, be brought to account.

2. All collections shall be in the custody of the Chairman of the Panchayet who shall credit them to the Panchayet Fund in the Government Savings Bank or otherwise as prescribed in section 35 (3) of the Regulation, at least once a month, provided that when the collections in his custody amount to Rs. 100 and more they should be remitted forthwith. A chellan shall accompany every remittance.

3. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet Fund is lodged on orders signed by the Chairman.

4. The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet admit, pay on all such orders.

5. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book supplied by the Bank or Society at the time of each transaction and all entries in the pass book shall be initialled by the authority in charge of the Bank, Society, or other place where the Panchayet Fund is lodged.

6. The Chairman shall keep a Day Book (Form No. 1) in which shall be entered day by day all sums received for credit to the Panchayet Fund and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the Day Book in red ink.

7. For all sums received a receipt (Form No. 2.) shall be given.

8. For all sums paid a voucher (Form No. 3) shall invariably be taken from the payee.

9. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the Day Book.

10. The Day Book shall be added up and balanced at the end of each month and shall be signed by the Chairman.

11. The Chairman shall certify every month the balance in the Day Book to be correct and specify the custody in which the balance is held and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month.

12. At every monthly meeting of the Panchayet the Day Book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.

13. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure, and balance approved and passed by the Panchayet and of the demand, collection and balance together with the special measures adopted for the collection of arrears, if any.

14. The Amildar shall, in his office, have the income and and expenditure of every Panchayet in his Taluk, classified under the several heads of account. (Forms Nos. 4 and 5).

ermanent Advance.

15. For the purpose of meeting petty payments, such sum not exceeding Rs. 50 as may be determined by the Amildar shall be drawn once for all from the Panchayet Fund to be held as permanent advance by the Chairman.

16. The amount so drawn should be debited in the account and an acknowledgment in the following form shall be obtained from the Chairman by the Amildar and filed in his office, a similar acknowledgment being obtained whenever there is a change in the personnel of the Chairman :

"I hold a permanent advance of R .. (in words) ..... which sum is due from me to the Panchayet Fund and I am personally responsible for the amount."

Date. Signature.

17. Payments out of permanent advance will as far as possible be made and entered in the Day Book, and whenever additional funds are required for expenditure, amounts spent up to date will be recouped from the Bank or Society noting in the Day Book the entries up to which recoupment has been made.

18. No expenditure out of permanent advance shall remain unrecouped on the last day of the month.

Deposits.

19. A register of all deposits (Form No. 6) paid to the credit of the Panchayet shall be maintained by the Chairman.

20. The deposit balance shal not be drawn upon to meet charges debitable to the general funds of the Panchayet.

21. Deposits, if any, given s securities by the Panchayet employees shall not be refunded ti after the expiry of six months from the date on which the depositor ceases to be in service under the Panchayet.

Public orks.

22. An estimate (Form N 7) shall be prepared whicl should be sanctioned by compent authority before any new work or repair is undertaken, and no work shall be commenced in the absence of a sanctioned emate therefor. The Panchayet may, by a resolution duly rerded, dispense with the preparation and sanction of formal imates in the case of urgent works or repairs costing not mothan Rs. 100 and shall forthwith send a copy of the resolon to the Amildar. In such cases, a resolution of the Panchet after completion of the work or repair that it has been satisfarily executed and is worth not

less than the amount charged, may be accepted in audit without any formal estimate. The preparation of a formal estimate may also be dispensed with at the discretion of the Panchayet in respect of petty works costing less than twenty rupees.

23. To facilitate the preparation of estimates, a schedule of approved rates for each kind of work commonly executed by Panchayets shall be prepared and kept up to date by the Deputy Commissioner in consultation with the Executive Engineer. A copy of the schedule shall be furnished by the Deputy Commissioner to every Amildar and Chairman.

24. Works once commenced shall have preference over those not commenced, and shall be proceeded with until completion from year to year without fresh sanction, but ordinarily all works started should be completed within the year.

25. Works should, as far as possible, be carried out by contract.

26. For every work given on contract and costing over Rs. 20, a deed of agreement on stamped paper shall be taken.

27. All estimates and allotments shall be entered in a register of works (Form No. 8) and the expenditure incurred recorded therein.

28. Works which do not require special skill and which are not estimated to cost more than Rs. 100 may, with the approval of the Panchayet, be done by daily labour and in such cases payments may be made daily by the Chairman or Secretary on a nominal monthly roll which should be written up by him.

29. Works done shall be paid for from the permanent advance as often as it is necessary.

Powers of sanction.

30. Panchayets are competent to sanction all expenditure within budget limits except in the following cases:—

(1) Estimates for original Public Works or repairs exceeding Rs. 100.

(2) Creation of any appointment on pay exceeding Rs. 10 a month.

31. In all cases of expenditure beyond the limits of sanction of the Panchayets, the Amildar shall be competent to sanction the charge provided that he shall obtain the approval of the Sanitary or Health Officer in the case of all sanitary works costing more than Rs. 300 and the sanction of the Deputy Commissioner in the case of estimates for original Public Works and repairs costing more than Rs. 500.

Audit.

32. The Comptroller shall, from time to time, issue such instructions as may be necessary for the proper auditing of the accounts of the Panchayets.

33. The Inspector of Panchayets shall inspect and audit in detail at least once a year the receipts and expenditure of every Panchyet in the Taluk or Taluks under his charge and take prompt steps in consultation with the Chairman, to rectify all irregularities and errors. Special auditors appointed under section 42 of the Regulation for audit of accounts of Panchayets shall also inspect accounts under the general or special orders of Government.

34. The Chairman of the Panchayet shall for the purposes of such inspection and audit cause to be produced all such registers and other documents, and furnish all such information as the Inspector or special auditor may require.

35. The Inspector and special auditors shall act according to the instructions issued by the Comptroller from time to time for auditing the accounts.

Budgets.

36. The Panchayet shall prepare the annual Budget estimates of its receipts and expenditure for the ensuing year in Form No. 19 blank copies of which will be supplied by the Amildar after filling in the account figures in column 2 of statements A and B and the same will be returned to the Amildar with explanation for all important variations in figures so as to reach him on or before the 31st March every year.

37. It is not necessary that the Panchayet should provide for expenditure in the Budget for every year. Funds should not generally be frittered away on establishments and minor works.

38. The funds available should, as far as possible and as a general rule, be accumulated for carrying out permanent improvements to the village.

39. When funds permit, provision may be made for lighting the village and for miscellaneous improvements and the estimates of expenditure may include as many optional items as are approved by the Panchayet. provided that the estimated closing balance does not fall short of one-sixth of the estimated normal income of the year.

40. Incomplete works which are not abandoned by the Panchayet, shall have preference over new works.

41. The estimates for receipts and for varying charges, should be based on the average of the past three years. The average, however, is only to be regarded as a guide and any increase or decrease should be clearly explained.

42. All expenditure during the course of the year must be regulated in accordance with the allotments in the sanctioned budgets.

43. The Amildar may sanction allotments from balances for expenditure, when absolutely necessary, provided that thereestimated closing balance does not fall below one-sixth of the estimated normal income of the year.

Administration Report.

44. A brief report on the working of the Panchayets in the Taluk in the preceding year shall be drawn up by the Amildar and submitted to the Deputy Commissioner on or before the 15th August every year.

45. The report should be as brief as possible and it should contain information on the following points and a statement of noteworthy facts in the history of the year's administration with explanation of large variations in statistics as compared with the previous year :—

(1) Constitution.
(2) Meetings.
(3) Elections.
(4) Financial results
(5) Income with explanation for variations.
(6) Taxation, fresh imposts and variations in the rates of taxes, cesses or fees.
(7) Demand, collection, remission and arrears with explanation for bad collection, if any.
(8) Expenditure with explanation for variation.
(9) Closing balances.
(10) Progress in sanitary arrangements and drainage.
(11) Progress in the execution of public works—description of and expenditure on original works of importance.

(12) Works done by the State Public Works Department.
(13) Lapses under Public Works.
(14) Sate of water-supply and action taken to improve the same.
(15) Contributions from private persons and grants from Government and District Board and their utilisation.
(16) Cattle pounds.
(17) Important schemes under consideration of the Panchayets.
(18) Names of gentlemen who evinced conspicuous practical interest in the administration of the Panchayets.

46. The report shall be accompanied by the following ...ements :—

I. Statement (Form No. 10) showing the constitution of the Panchayets.

II. Statement (Form No. 11) showing the details of income of the Panchayets.

III. Statement (Form No. 12) showing the details of expenditure of the Panchayets.

IV. Statement (Form No. 13) showing the details of balances and investments and custody of Panchayet Fund.

V. Statement (Form No. 14) showing the demand, collection and balance.

VI. Statement (Form No. 15) showing the results of prosecutions for offences under the Village Panchayet Regulation and rules thereunder.

47. The review of the Deputy Commissioner on the working of the Panchayets in the District should be submitted to Government on or before the 30th September every year together with the consolidated statements for all the Panchayets in the District in the forms prescribed in rules Nos. 45 and 46 above.

By Order,
B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

FORM 1.

(See Rule 6).

Day Book of the.....Villlage Panchayet,
.....Hobli,.....Taluk.

Receipts						Expenditure					
Date	Receipt number	Particulars	Amount received	Daily total	Amount remitted to the Bank or Society	Date	Voucher number	Particulars	Amount paid	Daily total	Amount remitted to the Bank or Society
1	2	3	4	5	6	1	2	3	4	5	6
			Rs. a. p.	Rs. a. p.	Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM 2.

(See Rule 7)

Acknowledgment for receipt of money.

Receipt No.....

Office of the Village Panchayet

of.....

Date.....

Received from.....

rupees.....on account of..

.....

Chairman or Secretary.

Acknowledgment for receipt of money.

Receipt No.

Office of the Village Panchayet

of.....

Date.....

Received from.....

rupees.....on account of..

.....

Chairman or Secretary.

FORM 3.

(See Rule8).

Payee's Receipt.

No.....

Received this day.....of.....19—19.
from the Chairman of the.. .....Village Panchayet,
.....Hobli,.....Taluk, the sum of rupees
. ...on account of..... .....

Receipt stamp for sum above Rs. 20.

Payee's signature.

FORM 4.

(See Rule 14)

Classified Register of receipts of the.....Village Panchayet,.. .....Hobli..... ....Taluk.

Month	Date	Heads of receipts													
		House tax	Tax on shops and places of trade or business	Cart tax	Tax on vacant sites and hittals	Other taxes, cesses or rates	License fees	Other fees	Cattle pounds	Fines	Grants and contributions	Other items	Deposits	Advances	Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM 5.

(See Rule 1.)

Classified Register of expenditure of the.....Village Panchayet,.....Hobli,.....Taluk.

Month	Date	Office charges	Collection charges	Conservancy and sanitation	Water supply and maintenance	Public works	Medical relief	Lighting charges	Cattle pounds	Other charges	Deposits	Advances	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM 6.

(SEE RULE 19).

Register of deposits received by the.. .....Village Panchayet,.....Hobli,.....Taluk.

Serial No.	Date of receipt	From whom received	Nature of deposit	Amount of deposit	Number of receipts issued	Date	Details of repayment		Initials of Secretary or Chairman
							Amount repaid	Balance at credit	
1	2	3	4	5	6	7	8	9	10
				Rs. a. p.			Rs. a. p.	Rs. a. p.	

FORM 7.

(SEE RULE 22.)

Estimate for public works.

Date of work	No.	Measurement			Contents	Total quantity of each description of work	Rate	Cost	Remarks
		Length	Breadth or thickness	Height or depth					
							Rs. a. p.	Rs. a. p.	

Sanctioned for rupees.....

Date.....

Designation and Signature

Date.....

Station.....

Signature of Chairman.

FORM 8.

(SEE RULE 27.)

Register of works executed by the.....Village Panchayet,.....Hobli,.....Taluk.

Serial No.	Nature and description of work	Date of commencement of work	Amount of estimate	Outlay to the end of previous year	Current year's allotment	Payments during the year													Date of completion of work
						July	August	September	October	November	December	January	February	March	April	May	June	Total	
1	2	3	4	5	6	7	8	9	19	11	12	13	14	15	16	17	18	19	20

FORM 9.

(SEE RULE 36),

Budget estimates of the..... .....Village Panchayet .....Hobli,.....Taluk.

A. Details of estimates of income.

Items of Receipts	Accounts of last completed year	For current year			For the year of budget			Explanation for variation
		Opening balance of arrears	New demand	Amount expected to be collected	Opening balance of arrears	New demand	Amount estimated to be collected	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. House-tax ..								
2. Tax on shops and places of trade or business.								
3. Cart tax ..								
4. Tax on vacant sites and hittals.								
5. Other taxes, cesses or rates.								
6. License fees ..								
7. Other fees ..								
8. Cattle pounds ..								
9. Fines ..								
10. Grants and contributions.								
11. Other items ..								
12. Deposits ..								
13. Advances ..								
Total Receipts								
Opening Balance								

B. Details of estimates of expenditure.

Items of Expenditure	Accounts of last completed year	Estimates for the current year	Estimates for the year of budget	Explanation for variation
1	2	3	4	5
	Rs.	Rs.	Rs.	
1. Office charges ..				
2. Collection charges ..				
3. Conservancy and sanitation				
4. Water-supply and maintenance.				
5. Public works				
6. Medical relief				
7. Lighting charges ..				
8. Cattle pounds				
9. Other items				
10. Deposits				
11. Advances				
Total Expenditure ..				
Closing Balance ..				
Grand Total ..				

FORM 9 (*contd*).

C. Statement showing the details of establishmet and other urring charges.

Item	Number	Rate per mensem	Total per mensem	Total per year
1	2	3	4	5
		Rs.	Rs.	Rs.

Total

. Statement showing the details of expnditure on Public Works.

Name of work	Amount of Estimate	Total estimated outlay up to the end of current year	Grant expected frm			Estimated outlay during the year of budget	Remarks
			Government	District Board	ther urces o be scified)		
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Total

FORM 10.

(SEE RULE 46).

Statement showing the constitution of the Village Panchayets in the.....Taluk for the year 19 -19 .

Hobli	Serial No.	Names of Panchayets	Date of constitution	Number of villages under the jurisdiction of the Panchayet	Sanctioned strength of members			Number of members on the last day of the year			Number of meetings held				Average attendance at each meeting	Whether there is an elected Chairman for the Panchayet	Whether there is a Secretary for the Panchayet
					Elected	Nominated	Total	Elected	Nominated	Total	Ordinary	Adjourned	Special	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Total for the Taluk .																	

FORM 11.

(See Rule 46.)

Statement showing the details of income of the Panchayets in the..... ...Taluk for the year 19 -19 .

Hobli	Serial No.	Names of Panchayets	House tax	Tax on shops and places of trade or business	Cart tax	Tax on vacant sites and hittals	Other taxes, cesses or rates	License fees	Other fees	Cattle pounds	Fines	Grants and contributions	Other items	Deposits	Advances	Total income	Opening balance	Grand total	Income for the previous year	Remarks
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Total for the Taluk																		

FORM 12.

(See Rule 46).

Statement showing details of expenditure of the Village Panchayets in the.....Taluk for the year 19 -19

Hobli	Serial No.	Names of Panchayets	Office charges	Collection charges	Conservancy and sanitation	Water-supply and maintenance charges	Public works	Medical relief	Lighting charges	Cattle pounds	Other items	Deposits	Advances	Total Expenditure	Closing balance	Grand total	Expenditure for the previous year	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ks.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Total for the Taluk ..																

FORM 13.

(SEE RULE 46).

Statement showing details of balances and investments and custody of Panchayet Funds in the.....Taluk for the year 19 -19 .

Hobli	Serial No.	Names of Panchayets	Closing balance under				Details of custody of closing balance					
			Deposits	Advances	Other heads (to be specified)	Total	In Government Treasury	In Government Savings Banks	In Postal Savings Bank	With Chairman or Secretary	In other places (to be specified)	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total for the Taluk												

FORM 14

(SEE RULE 46).

Statement showing details of demand, collection and balance of the Village Panchayets in the.. .....Taluk for the year 19 -19

Hubli	Serial No.	Names of Panchayets	Compulsory taxes levied under Section 36				Other taxes, cesses, rates and fees levied under Section 37				Other items				Total				Remarks
			Arrears	New demand	Collection and remission	Balance	Arrears	New demand	Collection and remission	Balance	Arrears	New demand	Collection and remission	Balance	Arrears	New demand	Collection and remission	Balance	
1	2	3	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7 (a)	7 (b)	7 (c)	7 (d)	8
		Total for the Taluk ..																	

FORM 15.

(SEE RULE 46).

tatement showing the results of prosecutions under the Village Panchayet Regulation and the rules thereunder in the.....Taluk during the year 19 -19

Hobli	Serial No:	Names of Panchayets	Section or rule under which offence was committed	Nature of offence	Number of persons pending trial at the beginning of the year	Number of persons newly prosecuted during the year	Total number	Number of persons acquitted or discharged	Number of persons with whom offences were compounded	Number of persons against whom cases were withdrawn	Fines imposed	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
		Total for the Taluk										